

BANNOCK PLANNING ORGANIZATION

FINANCIAL STATEMENTS

SEPTEMBER 30, 2016

With Summarized Comparative Totals as of September 30, 2015



Certified Public Accountants

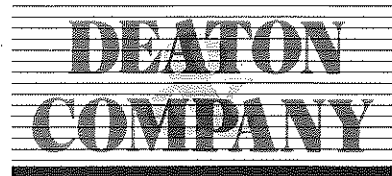
BANNOCK PLANNING ORGANIZATION
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2016
With summarized comparative totals as of September 30, 2015

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Bannock Planning Organization
Pocatello, Idaho

We have audited the accompanying statement of financial position of Bannock Planning Organization (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bannock Planning Organization as of September 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Bannock Planning Organization's 2015 financial statements, and our report dated March 1, 2016, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

A handwritten signature in cursive script that reads "Deaton & Company".

Pocatello, Idaho
April 21, 2017

BANNOCK PLANNING ORGANIZATION

**STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2016**

With summarized comparative totals as of September 30, 2015

	Management and General	FHWA Planning	STP Yellowstone Cooridor	Operations Modeling	<u>2016</u>	<u>2015</u>
ASSETS						
CURRENT ASSETS						
Cash	\$ 300,239	\$ -	\$ -	\$ 38,342	\$ 338,581	\$ 350,260
Interfund receivable	57,835	-	-	-	57,835	38,189
Receivable from grantor	-	37,053	20,782	-	57,835	38,189
	<u>358,074</u>	<u>37,053</u>	<u>20,782</u>	<u>38,342</u>	<u>454,251</u>	<u>426,638</u>
PROPERTY AND EQUIPMENT - at cost						
Property and equipment	136,123	-	-	-	136,123	129,510
Vehicles	92,517	-	-	-	92,517	97,083
	<u>228,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>228,640</u>	<u>226,593</u>
Less accumulated depreciation	191,019	-	-	-	191,019	207,649
	<u>37,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,621</u>	<u>18,944</u>
	<u>\$ 395,695</u>	<u>\$ 37,053</u>	<u>\$ 20,782</u>	<u>\$ 38,342</u>	<u>\$ 491,872</u>	<u>\$ 445,582</u>
LIABILITIES AND NET ASSETS						
CURRENT LIABILITIES						
Accounts payable	\$ 31,762	\$ -	\$ -	\$ -	\$ 31,762	\$ 10,003
Accrued payroll	-	-	-	-	-	5,117
HRA employee payable	14,066	-	-	-	14,066	12,797
Vacation payable	7,317	-	-	-	7,317	8,006
Deferred revenue	3,220	-	-	38,342	41,562	51,004
Interfund payable	-	37,053	20,782	-	57,835	38,189
	<u>56,365</u>	<u>37,053</u>	<u>20,782</u>	<u>38,342</u>	<u>152,542</u>	<u>125,116</u>
NET ASSETS						
Unrestricted net assets	<u>339,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>339,330</u>	<u>320,466</u>
	<u>\$ 395,695</u>	<u>\$ 37,053</u>	<u>\$ 20,782</u>	<u>\$ 38,342</u>	<u>\$ 491,872</u>	<u>\$ 445,582</u>

The accompanying notes to financial statements are an
integral part of these financial statements

BANNOCK PLANNING ORGANIZATION

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDING SEPTEMBER 30, 2016
With summarized comparative totals as of September 30, 2015**

	Management and General	FHWA Planning	STP Yellowstone Cooridor	Operations Modeling	<u>2016</u>	<u>2015</u>
REVENUES						
Government grants	\$ -	\$ 175,618	\$ 138,842	\$ -	\$ 314,460	\$ 224,437
Investment return	254	-	-	-	254	360
Local revenue	50,705	13,912	-	73,398	138,015	124,037
Net assets released from restriction	401,770	(189,530)	(138,842)	(73,398)	-	-
	<u>452,729</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>452,729</u>	<u>348,834</u>
EXPENSES						
Supporting services						
Management and general	32,095	-	-	-	32,095	92,950
Program Services						
FHWA Planning	189,530	-	-	-	189,530	196,653
STP Yellowstone Cooridor	138,842	-	-	-	138,842	45,562
Operations Modeling	73,398	-	-	-	73,398	700
	<u>433,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>433,865</u>	<u>335,865</u>
CHANGE IN NET ASSETS	18,864	-	-	-	18,864	12,969
BEGINNING NET ASSETS	<u>320,466</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>320,466</u>	<u>307,497</u>
ENDING NET ASSETS	<u>\$ 339,330</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,330</u>	<u>\$ 320,466</u>

The accompanying notes to financial statements are an
integral part of these financial statements

BANNOCK PLANNING ORGANIZATION

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDING SEPTEMBER 30, 2016**

With summarized comparative totals as of September 30, 2015

	<u>Supporting Services</u>				<u>2016</u>	<u>2015</u>
	Management and <u>General</u>	FHWA <u>Planning</u>	STP Yellowstone <u>Cooridor</u>	Operations <u>Modeling</u>		
EXPENSES						
Salaries and benefits	\$ 1,850	\$ 107,196	\$ -	\$ -	\$ 109,046	\$ 108,123
Contracted services	-	10,699	138,842	-	149,541	56,491
Telephone	-	6,239	-	-	6,239	6,582
Postage	-	987	-	-	987	1,031
Printing	225	318	-	-	543	1,605
Copies	-	2,472	-	-	2,472	3,470
Advertising	250	1,659	-	-	1,909	1,205
Travel and training	2,935	9,184	-	-	12,119	10,833
Professional services	-	11,570	-	-	11,570	10,593
Rent	-	10,575	-	-	10,575	9,826
Supplies	3,188	3,891	-	-	7,079	17,152
Repairs and maintenance	10,011	2,161	73,398	-	85,570	73,669
Insurance	-	3,668	-	-	3,668	3,249
Interest	20	-	-	-	20	-
Utilities	-	2,437	-	-	2,437	2,505
Gasoline	-	412	-	-	412	474
Equipment purchase	5,625	2,193	-	-	7,818	12,728
Software purchase	1,824	11,976	-	-	13,800	11,452
Other	-	362	-	-	362	-
Subscriptions and memberships	1,747	1,531	-	-	3,278	1,959
Depreciation	4,420	-	-	-	4,420	2,918
	<u>\$ 32,095</u>	<u>\$ 189,530</u>	<u>\$ 212,240</u>	<u>\$ -</u>	<u>\$ 433,865</u>	<u>\$ 335,865</u>

The accompanying notes to financial statements are an
integral part of these financial statements

BANNOCK PLANNING ORGANIZATION

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING SEPTEMBER 30, 2016
With summarized comparative totals as of September 30, 2015**

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Government grants	\$ 294,814	\$ 234,862
Local revenue	138,015	124,037
Investment return	254	360
Cash paid to suppliers and employees	<u>(421,335)</u>	<u>(321,794)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	11,748	37,465
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of equipment	<u>(23,427)</u>	<u>(6,613)</u>
NET CASH (USED) BY INVESTING ACTIVITIES	<u>(23,427)</u>	<u>(6,613)</u>
NET INCREASE (DECREASE) IN CASH	(11,679)	30,852
BEGINNING CASH	<u>350,260</u>	<u>319,408</u>
ENDING CASH	<u>\$ 338,581</u>	<u>\$ 350,260</u>

**RECONCILIATION OF CHANGES IN NET ASSETS TO NET CASH
PROVIDED BY OPERATING ACTIVITIES**

CHANGE IN NET ASSETS	\$ 18,864	\$ 12,969
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Depreciation	4,420	2,918
(Increase) decrease in assets		
Receivable from grantors	(19,646)	10,425
Prepaid insurance	-	75
Increase (decrease) in current liabilities		
Accounts payable	21,242	2,376
Vacation payable	(689)	177
Accrued payroll	(5,117)	-
HRA employee payable	1,269	6,706
Deferred revenue	(9,442)	972
Accrued compensation payable	847	847
	<u>(7,116)</u>	<u>24,496</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 11,748</u>	<u>\$ 37,465</u>

The accompanying notes to financial statements are an
integral part of these financial statements

BANNOCK PLANNING ORGANIZATION

NOTES TO FINANCIAL STATEMENTS (PAGE 1 OF 4) SEPTEMBER 30, 2016

NOTE 1 - Summary of Significant Accounting Policies

Bannock Planning Organization (BPO) is recognized as an Idaho nonprofit organization and as a charitable organization under the Internal Revenue Code Section 501(C)(3).

BPO was organized to conduct and/or coordinate various planning services, activities, and functions, which may include the preparation, review, and/or recommendation of plans, policies and programs related to planning and regulator responsibilities for transportation, transportation improvement, air quality, population and employment projections and such other purposes and authority as are consistent with the conduct of planning services for members or in the pursuit and/or performance of cooperative agreements for regional planning.

Bannock Planning Organization receives the majority of its funding from government grants. The following is a summary of the more significant policies:

1. Financial Statement

The Organization's financial statements are prepared in accordance with accounting standards for Not-For-Profit Organizations. The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

2. Fund Accounting

The accounts of Bannock Planning Organization are organized on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, net assets, revenues, and expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped and reported in the following categories:

Unrestricted Net Assets

MANAGEMENT AND GENERAL

This fund is used to account for all financial resources where there are no restrictions placed on the funds by donors or by contracts and is used to carry on the operations of the organization in accordance with the limitations of its charter and bylaws and government regulations.

Temporarily Restricted Net Assets

These funds are used to account for resources available for use and expendable for purposes related to the general administrative expenses in accordance with guidelines established by the Organization's Unified Planning and Work Program. Temporarily restricted assets received and expended within the same year are classified as unrestricted funds.

When both temporarily restricted and unrestricted resources are available for use, it is the Organization's policy to use temporarily restricted resources first, and then unrestricted resources as they are needed.

3. Basis of Accounting

Bannock Planning Organization funds are accounted for using the accrual basis of accounting.

4. Property and Equipment

Bannock Planning Organization follows the practice of capitalizing all expenditures for equipment and vehicles in excess of \$5,000; the fair value of donated fixed assets is similarly capitalized. Depreciation is calculated by the straight-line method over the estimated useful lives of the assets.

BANNOCK PLANNING ORGANIZATION

NOTES TO FINANCIAL STATEMENTS (PAGE 2 OF 4)

SEPTEMBER 30, 2016

NOTE 1 - Summary of Significant Accounting Policies (Continued)

5. Cash and cash equivalents

For the purposes of the statement of cash flows, BPO considers cash to be all unrestricted and temporarily restricted cash accounts. The Organization also considers all highly liquid debt instruments purchased with maturity of three months or less to be cash equivalents.

6. Accumulated Unpaid Vacation and Sick Leave

Accumulated unpaid vacation, sick pay and other employee benefit amounts are accrued when incurred. BPO sponsors a non-vested sick leave plan.

7. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

8. Reclassification

The presentation of certain accounts have been reclassified from prior statements to conform with the current year presentation.

NOTE 2 - Receivable from Grantors

Receivable from the Idaho Department of Transportation for the following projects:

	<u>2016</u>	<u>2015</u>
FHWA Planning	\$ 37,053	\$ 38,189
STP Yellowstone Corridor	20,782	-
	<u>\$ 57,835</u>	<u>\$ 38,189</u>

NOTE 3 - Property and Equipment

A summary of Property and Equipment at September 30, 2016 follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Property and Equipment	\$ 129,510	\$ -	\$ -	\$ 129,510
Vehicles	97,083	23,427	21,380	99,130
	<u>\$ 226,593</u>	<u>\$ 23,427</u>	<u>\$ 21,380</u>	228,640
Less accumulated depreciation				191,019
				<u>\$ 37,621</u>

A summary of Property and Equipment at September 30, 2015 follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Property and Equipment	\$ 122,897	\$ 6,613	\$ -	\$ 129,510
Vehicles	97,083	-	-	97,083
	<u>\$ 219,980</u>	<u>\$ 6,613</u>	<u>\$ -</u>	226,593
Less accumulated depreciation				207,649
				<u>\$ 18,944</u>

BANNOCK PLANNING ORGANIZATION

**NOTES TO FINANCIAL STATEMENTS (PAGE 3 OF 4)
SEPTEMBER 30, 2016**

NOTE 4 - Health Reimbursement Arrangement Plan

Bannock Planning Organization established a Health Reimbursement Arrangement Plan effective October 1, 2013 to provide medical care benefits relating to expenses not covered under a medical policy and due to the company's size the inability to obtain a group medical policy. Bannock Planning Organization contributed \$800 a month from January through June, and then the amount was decreased to \$600 a month for the remainder of the year. This amount is paid for each eligible employee and will carry funds from one plan year to the next in order to build a participant reserve. As of September 30, 2016, the balance of the account was \$14,066.

NOTE 5 - Contingencies

Bannock Planning Organization is subject to program compliance audits by its grantors or the grantors' representatives. These audited financial statements are intended to meet the grantors' requirements for compliance audits. However, they are subject to acceptance by the grantor agency. Accordingly, Bannock Planning Organization's compliance with applicable grant requirements will be established at a future date. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at the time although Bannock Planning Organization expects such amounts, if any, to be immaterial.

NOTE 6 - Pension Disclosure

As of February 1, 2013, Bannock Planning Organization changed retirement plans from ICMA to the Public Employee Retirement System of Idaho (*PERSI*)

Public Employee Retirement System of Idaho (PERSI)

The Public Employee Retirement System of Idaho (*PERSI*), a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, members or beneficiaries. Designed as a mandatory system for eligible state and school County employees, the legislation provided for other political subdivisions to participate by contractual agreement with *PERSI*. Financial reports for the plan are available from *PERSI* upon request.

After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of the credited service, the annual service retirement allowance is 2.0% (2.3% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

For the year ended June 30, 2015, the required contribution rate as a percentage of covered payroll for members was 6.23% for general members and 7.69% for police/firefighters. The employer rate as a percentage of covered payroll was 10.39% for general members and 10.73% for police/firefighter members. BPO contributions required and paid were \$8,283 for the year ended September 30, 2016 and \$8,121 for the year ended September 30, 2015.

NOTE 7 - Investment Return

The components of investment return consists of the following:

	<u>2016</u>	<u>2015</u>
Interest income from banks	\$ 254	\$ 360

NOTE 8 - Net assets released from restriction

During the year, the following amounts were released from temporarily restricted net asset funds and expensed in the management and general fund.

	<u>2016</u>	<u>2015</u>
FHWA Planning	\$ 189,530	\$ 196,653
STP Yellowstone Corridor	138,842	45,562
Operations Modeling	73,398	-
	<u>\$ 401,770</u>	<u>\$ 242,215</u>

BANNOCK PLANNING ORGANIZATION

NOTES TO FINANCIAL STATEMENTS (PAGE 4 OF 4)
SEPTEMBER 30, 2016

NOTE 9 - Concentrations of Risk

A significant portion of Bannock Planning Organization's revenue is from federal grants. The continued operation of the Organization is dependent upon renewing its grant sources or replacing them with other revenue producing operations.

NOTE 10 - Subsequent Events

Subsequent events were evaluated up to April 21, 2017, the date the financial statements were available to be issued.

NOTE 11 - Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class or functional expense categories. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2015, from which the summarized information was derived.

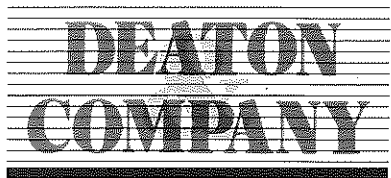
NOTE 12 - Income Taxes

BPO has been classified as an organization described under Section 501(c)(3) of the Internal Revenue Code (the "Code") and, therefore, is exempt from Federal Income taxes under Section 501(a) of the Code and similar State of Idaho tax provisions. Federal law imposes tax on income that is not related to an organization's tax-exempt purposes or otherwise excluded under the Code.

BPO has processes presently in place to ensure the maintenance of its tax-exempt status, to identify and report unrelated income, determine its filing and tax obligations in jurisdictions for which it has nexus, and to review other matters that may be considered tax positions. Management of BPO believes there are no uncertain tax positions. BPO's tax returns remain subject to audit by the IRS for three years after filing. At September 30, 2016, the returns for the tax years 2012, 2013, 2014, and 2015 remain open.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Bannock Planning Organization
Pocatello, 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 Bannock Planning Organization (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 21, 2017.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Bannock Planning Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Bannock Planning Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 entity'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 a material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bannock Planning Organization's financial statements are free of 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 determination of financial statement amounts. 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

This 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Deaton & Company".

Pocatello, Idaho
April 21, 2017