CENTRAL BINGHAM SOIL CONSERVATION DISTRICT

General Purpose Financial Statements
with
Required Supplemental Information
and
Independent Auditor's Report
For the Year Ended
June 30, 2024

CENTRAL BINGHAM SOIL CONSERVATION DISTRICT

Table of Contents

	Page
Independent Auditor's Report	i-iii
General Purpose Financial Statements:	
Statement of Net Assets	1
Statement of Activities	2
Governmental Funds Balance Sheet	3
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	4
Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance	5
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
Notes to the Financial Statements	7-10
Required Supplementary Information:	
Statement of Revenues, Expenditures and Changes In Fund Balance—Budget to Actual—All Governmental Funds	11
Notes on Required Supplemental Information	12
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*	13-14

JENSEN POULSEN & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 50700
185 S. CAPITAL
IDAHO FALLS, IDAHO 83405-0700

ERNEST M JENSEN, M.B.A., C.P.A.
ROBERT B. POULSEN, C.P.A.
SHERI L. POULSEN, C.P.A.

TELEPHONE: (208) 522-2295
(208) 522-1330
FAX: (208) 522-2297

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Central Bingham Soil Conservation District
Blackfoot, ID

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Central Bingham Soil Conservation District, Blackfoot ID, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Central Bingham Soil Conservation District, Blackfoot ID, 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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Central Bingham Soil Conservation District, Blackfoot ID, as of June 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. 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 Central Bingham Soil Conservation District, Blackfoot ID, 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.

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 Central Bingham Soil Conservation District, Blackfoot ID'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 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, 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 Central Bingham Soil Conservation District, Blackfoot ID, 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 Central Bingham Soil Conservation District, Blackfoot ID, 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 management's discussion and analysis and budgetary comparison information 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 (MD&A) which is management's analysis of the Central Bingham Soil Conservation District, Blackfoot ID's financial activities based on currently known facts, decisions, or conditions, 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 opinions on the basic financial statements are 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 Central Bingham Soil Conservation District, Blackfoot ID's, basic financial statements. The combining and individual nonmajor fund financial statements are 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or provide any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Jensen Poulsen & Company, PLLC

JENSEN POULSEN & COMPANY, PLLC
Certified Public Accountants

Idaho Falls, ID
May 28, 2025

GENERAL PURPOSE FINANCIAL STATEMENTS

CENTRAL BINGHAM SOIL CONSERVATION DISTRICT
Statement of Net Position
June 30, 2024

	General M & O	Total
ASSETS		
Cash and Cash Equivalents	74,345	74,345
Prepaid Insurance	634	634
Capital Assets (Net)	8,127	8,127
Total Assets	83,106	83,106
LIABILITIES		
Current Liabilities		
Payroll Liabilities	499	499
Total Liabilities	499	499
NET POSITION		
Invested in Capital Assets, Net of Related Debt	8,127	8,127
Restricted by Board	-	-
Unrestricted	74,480	74,480
Total Net Assets	82,607	82,607

The notes to the financial statements are an integral part of this statement.

CENTRAL BINGHAM SOIL CONSERVATION DISTRICT
Statement of Activities
For Fiscal Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues: Fees, Fines, & Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Total
Governmental Activities:						
General Government	$ 254,289	$ 117,426	$ -	$ 125,807	$ (11,056)	$ (11,056)
Total Governmental Activities	$ 254,289	$ 117,426	$ -	$ 125,807	$ (11,056)	$ (11,056)
General Revenues:						
County Allocation					$ 3,000	$ 3,000
State Base Funding					14,500	14,500
Interest and Investment Earnings					-	-
Match Funding					5,350	5,350
Sales Tax					-	-
Total General Revenues					$ 22,850	$ 22,850
Changes in Net Assets					11,794	11,794
Net Assets--Beginning					70,813	70,813
Net Assets--Ending					$ 82,607	$ 82,607

The notes to the financial statements are an integral part of this statement.

CENTRAL BINGHAM SOIL CONSERVATION DISTRICT
Balance Sheet
Governmental Funds - General Fund
June 30, 2024

ASSETS		
Cash on Hand and on Deposit	$	74,345
Prepaid Insurance		634
Total assets	$	74,979
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$	-
Payroll Liabilities		499
Deferred Revenues		-
Total Liabilities	$	499
FUND BALANCE		
Assigned	$	-
Unassigned		74,480
Total Fund Balance	$	74,480
Total Liabilities and Fund Balance	$	74,979

The notes to the financial statements are an integral part of this statement.

CENTRAL BINGHAM SOIL CONSERVATION DISTRICT
Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2024

Total Governmental Fund Balances	$	74,480
Amounts reported for governmental activities in the statement of net assets are different because:		
Cost of Capital Assets		8,127.00
Grants received that are not available to pay for current period expenses are deferred in the funds.		-
Net Assets of Governmental Activities	$	82,607

The notes to the financial statements are an integral part of this statement.

CENTRAL BINGHAM SOIL CONSERVATION DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds - General Fund
For Fiscal Year Ended June 30, 2024

REVENUES	
Local Sources:	
County Allocation	$ 3,000
State Funding	14,500
Grant Income	125,807
Tree Sales	117,426
Other / Miscellaneous Revenue	5,350
Total Revenue	$ 266,083
EXPENDITURES	
Administration	$ 251,802
Total Expenditures	$ 251,802
Net Change in Fund Balances	$ 14,281
Fund Balances - Beginning	60,405
Fund Balances - Ending	$ 74,686

The notes to the financial statements are an integral part of this statement.

CENTRAL BINGHAM SOIL CONSERVATION DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For Fiscal Year Ended June 30, 2024

Net changes in Fund Balances - Total Governmental Funds		$	14,281
Amounts Reported for Governmental Activities in the Statement of Activities are different because:			
Additions to Fixed Assets	-		
Depreciation	(2,487)		(2,487)
Change in Net Assets of Governmental Activities		$	11,794

The notes to the financial statements are an integral part of this statement.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The accompanying financial statements present the activities of Central Bingham Soil Conservation District, which is organized and operates under the provision of the Idaho Code. The accounting policies and practices of the Districts conform to generally accepted accounting principles applied to governments.

B. BASIS OF PRESENTATION, BASIS OF ACCOUNTING

Basis of Presentation

Government-wide Statements: The statement of net assets and the statement of activities display information about the District. These statements include the financial activities of the overall government. 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. All of the District's activities are classified as governmental activities. Central Bingham Soil Conservation District has no Business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities.

Program revenues include (a) fees, fines, and charges paid by the recipients for 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 District's funds. Separate statements for each fund category—*governmental* and *fiduciary*—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. The District has no enterprise funds.

The District reports the following major governmental funds:

General Fund: The fund is established to account for resources devoted to financing the general services that the District performs for its patrons. General tax revenues and other sources of revenue used to finance the fundamental operations of the District are included in this fund. This fund is charged with all costs of operating the District for which a separate fund has not been established.

Measurement Focus, Basis of Accounting

Government-wide Financial Statements. The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available. The District considers property taxes to be available if they are collected within 60 days after year-end and are in the hands of intermediary collecting government. Other major revenues are susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Exceptions to this general rule include:

1) Accumulated unpaid vacation and sick pay.
2) Principal on general long-term debt, which is recognized when due.
3) Contingent claims on liabilities which the District does not recognize as valid or which is not measurable in regard to a liability amount.

The District does not maintain a formal encumbrance system, but in lieu, exercises control through the administration of the budget process.

C. DEPOSITS AND INVESTMENTS

The District maintains a checking account, in their general fund.

D. CASH AND CASH EQUIVALENTS

The District considers cash and cash equivalents in all funds to be cash on hand and demand deposits. Cash and Cash equivalents are insured by FDIC up to $250,000 per institution. No amounts exceeded federal deposit insurance. As of June 30, 2024, no amounts were uninsured by the FDIC

E. RECEIVABLES AND PAYABLES

There are no receivables and payables for the current fiscal year.

F. CAPITAL ASSETS AND DEPRECIATION

I. NET ASSETS

	Balance 7-1-23	Capital Acquisitions	Sales & Other Dispositions	Balance 06-30-24
Depreciable Assets				
Equipment	$ 17,408	-	$ -	$ 17,408
Total depreciable assets	$ 17,408	$ -	$ -	$ 17,408
Accumulated Depreciation				
Equipment	$ 6,794	$ 2,487	-	$ 9,280
Total	$ 6,794	$ 2,487	-	$ 9,280
Net Capital Assets	$ 10,614	$ (2,487)	$ -	$ 8,127

G. FUND BALANCE RESERVES

The five categories of fund balance are non-spendable, restricted, committed, assigned, and unassigned. For the year ended June 30, 2024, the District had fund balances which were unassigned of $74,979. Unassigned funds are those which are available for any purpose.

NOTE 2 CASH AND INVESTMENTS

Cash and investments for all funds consist of the following at year end:

Cash – demand deposit (net of overdrafts)	$ 74,979

Deposits with financial institutions include bank demand deposits as authorized by Idaho statutes. The carrying amounts were $74,345 and the bank balances were $75,313 as of 06/30/24. The bank balance of $75,313 was covered by federal depository insurance.

NOTE 3 PREPAID EXPENSE

Prepaids at year end consist of the following:

Prepaid Insurance	$634

NOTE 4 PAYROLL PAYABLE

As of June 30, 2024, the district had $499 in payroll liabilities.

NOTE 5 COMMITMENTS & CONTINGENCIES

The District is not presently in active litigation and they are not aware of any pending litigation or pending claims.

NOTE 6 SUBSEQUENT EVENTS

Subsequent events were evaluated through the date of our report, May 28, 2025. As of the date of the report, the District did not have any subsequent events which require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

CENTRAL BINGHAM SOIL CONSERVATION DISTRICT
Statement of Revenues and Expenditures, Budget to Actual Comparison
General Fund
For Fiscal Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Local Sources:				
County Allocation	3,000	3,000	3,000	$ -
State Funding	14,500	14,500	14,500	-
Grant Income	130,000	130,000	125,807	(4,193)
Tree Sales	80,000	80,000	117,426	37,426
Other / MiscellaneousRevenue	4,500	4,500	5,350	850
Total Revenue	232,000	232,000	266,083	$ 34,083
EXPENDITURES				
Tree Expenses	72,500	72,500	100,910	$ (28,410)
Accounting	5,000	5,000	5,000	-
Payroll Expense	19,000	19,000	18,809	191
Dues	2,000	2,000	1,910	90
Grant Expense	117,000	117,000	115,480	1,520
Insurance	2,200	2,200	1,659	541
Office Expense	1,000	1,000	1,418	(418)
Public Outreach	3,000	3,000	1,935	1,065
Meals & Lodging	1,472	1,472	1,118	354
Travel	3,328	3,328	2,424	904
Utilities	1,000	1,000	1,059	(59)
Misc Expenses	500	500	80	420
Total Expenditures	228,000	228,000	251,802	$ (23,802)
Net change in Fund Balances	$ 4,000	$ 4,000	$ 14,281	$ 10,281
FUND BALANCE				
Beginning Balance	60,405	60,405	60,405	-
Ending Balance	$ 64,405	$ 64,405	$ 74,686	$ 10,281

The notes to the financial statements are an integral part of this statement.

CENTRAL BINGHAM SOIL CONSERVATION DISTRICT

Notes to the Required Supplemental Information
June 30, 2024

NOTE 1 BUDGETS AND BUDGETARY ACCOUNTING

The Idaho Constitution and Idaho Code prescribes the budget process and procedures for governmental subdivisions. The budget process for governmental funds is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end.

NOTE 2 LEGAL COMPLIANCE - BUDGETS

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The District annually prepares a budget by estimating the probable amount of money necessary for all purposes for which an appropriation is to be made (including interest and principal due on the bonded debt) and by itemizing and classifying the proposed expenditures as nearly as may be practicable. To support such proposed expenditures, the District prepares an estimate of the total revenue anticipated during the ensuing fiscal year for which a budget is being prepared and classified such receipts by source as nearly as may be possible and practicable.
2. The proposed budget is published.
3. A public hearing is conducted to obtain citizen comments.
4. The budget is formally adopted through approval by the board of trustees.
5. The District may amend the budget using the same procedures which were used in adopting the original budget. A budget may be amended downward in any instance. However, amendment to a greater amount than adopted can only happen if the District receives additional revenues in that fiscal year as a result of an increase in non-property tax related receipts. Once the change is justified, the process for formal adoption is as described above. The original budget was not amended for the fiscal year.
6. Budgetary integration is employed as a management control device during the year for all funds. Legal budgetary control is established based upon total revenues and expenditures.
7. The level of control (level at which expenditures may not exceed budget) is the fund.
8. All annual appropriations lapse at fiscal yearend.

NOTE 3 EXCESS OF EXPENDITURES OVER APPROPRIATION

The District did not have any excess of expenditures over appropriation.

JENSEN POULSEN & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 50700
185 S. CAPITAL
IDAHO FALLS, IDAHO 83405

ERNEST M JENSEN, M.B.A., C.P.A.
ROBERT B. POULSEN, C.P.A.
SHERI L. POULSEN, C.P.A.

TELEPHONE: (208) 522-2295
(208) 522-1330
FAX: (208) 522-2297

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
CENTRAL BINGHAM SOIL CONSERVATION DISTRICT
Blackfoot, ID

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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Central Bingham Soil Conservation District, Blackfoot ID, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Central Bingham Soil Conservation District, Blackfoot ID's, basic financial statements, and have issued our report thereon dated May 28, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Central Bingham Soil Conservation District, Blackfoot ID'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 Central Bingham Soil Conservation District, Blackfoot ID's, internal control. Accordingly, we do not express an opinion on the effectiveness of Central Bingham Soil Conservation District, Blackfoot ID'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 material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Central Bingham Soil Conservation District, Blackfoot ID'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 district'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 district's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Jensen Poulsen & Company, PLLC

JENSEN POULSEN & COMPANY, PLLC
Certified Public Accountants

Idaho Falls, ID
May 28, 2025