LEWIS SOIL CONSERVATION DISTRICT

Report on Audited
Basic
Financial Statements
and
Supplemental Information

For the Year Ended June 30, 2024

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Independent Auditor's Report

To the Board of Supervisors
Lewis Soil Conservation District
Nez Perce, Idaho

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the fund information of Lewis Soil Conservation District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the fund information of Lewis Soil Conservation District 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District 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 District's ability to continue as a going concern for one year after the date that the financial statements are issued.

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 GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is 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 GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 19 be presented to supplement the 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. 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 management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2024, on our consideration of Lewis Soil Conservation District's control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lewis Soil Conservation District's internal control over financial reporting and compliance.

Zwygart John & Associates CPAs, PLLC

Nampa, Idaho
October 15, 2024

Lewis Soil Conservation District
Statement of Net Position
June 30, 2024

	Governmental Activities
Assets	
Current Assets:	
Cash and Cash Equivalents	$ 70,823
Construction Supply Inventory	3,142
Capital Assets:	
Public Outreach, Net	3,813
Office Equipment, Net	562
Total Assets	78,340
Liabilities	
Accounts Payable	229
Accrued Compensated Absences	2,207
Payroll Liabilities	423
Total Liabilities	2,859
Net Position	
Invested in Capital Assets, Net of Related Debt	4,375
Unrestricted	75,481
Total Net Position	$ 75,481

The accompanying notes are an integral part of the financial statements.

Lewis Soil Conservation District
Statement of Activities
For the Year Ended June 30, 2024

	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Governmental Activities
Primary Government:					
Governmental Activities:					
General Government	$532,315	$ -	$ 506,075	$ -	$ (26,240)
Total Governmental Activities	$532,315	$ -	$ 506,075	$ -	(26,240)
General Revenues:					
State & County Funding					33,199
Miscellaneous Revenue					3,315
Total General Revenues and Special Items					36,514
Change in Net Position					10,274
Net Position, Beginning of Year					65,207
Net Position, End of Year					$ 75,481

The accompanying notes are an integral part of the financial statements.

Lewis Soil Conservation District
Balance Sheet -
Governmental Funds
June 30, 2024

	General
Assets	
Cash and Cash Equivalents	$ 70,823
Inventory	3,142
Total Assets	$ 73,965
Liabilities and Fund Balances	
Liabilities:	
Accounts Payable	$ 229
Payroll Liabilities	423
Total Liabilities	652
Fund Balances:	
Nonspendable	3,142
Unassigned	70,171
Total Fund Balances	73,313
Total Liabilities and Fund Balances	$ 73,965

The accompanying notes are an integral
part of the financial statements.

Lewis Soil Conservation District
Reconciliation of the Balance Sheet of the
Governmental Fund to the Statement of Net Position
June 30, 2024

Total Fund Balances - Governmental Funds		$ 73,313
Amounts reported for governmental activities in the Statement of Net Position are different because of the following:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. The cost of assets consist of:		
Public Outreach Equipment, Net of $9,069 Accumulated Depreciation	$3,813	
Office Equipment, Net of $3,421 Accumulated Depreciation	562	
		4,375
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Compensated absences are not accrued in governmental funds, but rather are recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the Statement of Net Position.		
Compensated Absences		(2,207)
Total Net Position - Governmental Activities		$ 75,481

The accompanying notes are an integral
part of the financial statements.

Lewis Soil Conservation District
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds
For the Year Ended June 30, 2024

	General
Revenues	
State of Idaho, 2-1 Match	$ 10,699
State Base Funding	8,500
County Appropriations	8,000
Special Allocations	6,000
Grant	506,075
Contributions & Donations	3,050
Miscellaneous	265
Total Revenues	542,589
Expenditures	
Current:	
Professional Services	4,500
Bank Charges	26
District Employees	
Registration	332
Mileage	290
Dues	160
Insurance	2,172
Payroll Expenses	3,502
Public Outreach	3,608
State Insurance Fund	30
Supervisor	2,392
Supplies	747
Utilities-Internet	1,068
Wages	32,236
BMP's - Cost Share	478,601
Contract Labor	605
Capital Outlay	1,066
Total Expenditures	531,335
Net Change in Fund Balances	11,254
Fund Balances - Beginning of Year	62,059
Fund Balances - Ending	$ 73,313

The accompanying notes are an integral
part of the financial statements

Lewis Soil Conservation District
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2024

Total Net Change in Fund Balance - Governmental Funds		$ 11,254
Amounts reported for governmental activities in the Statement of Activities are different because of the following:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. In the current period these amounts are:		
Capital Outlay	$ 636	
Depreciation	(1,215)	
		(579)
Compensated absences reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This amount represents the net change in compensated absences for the year.		(401)
Change in Net Position of Governmental Activities		$ 10,274

The accompanying notes are an integral
part of the financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying financial statements present the activities of the Lewis Soil Conservation District (the District). The District receives funding from local, state, and federal government sources and must comply with all of the requirements of these funding source entities. However, the District is not included in any other governmental reporting entity as defined by generally accepted accounting principles. Board members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters. In addition, the District's reporting entity does not contain any component units as defined in Governmental Accounting Standards.

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the financial activities of the District. Governmental activities generally are financed through intergovernmental revenues and other nonexchange transactions.

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 expenses are expenses of the general government related to the administration and support of the District's programs, such as personnel and accounting (but not interest on long-term debt), and are allocated to programs based on their percentage of total primary government expenses. Interest expenses are allocated to the programs that manage the capital assets financed with long-term debt.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Financial Statements: The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds.

The District reports the following major governmental funds:

- *General fund.* This is the District's primary operating fund. It accounts for all financial resources and expenditures of the District, except those required to be accounted for in another fund.

Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and 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.

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include state and county funding, grants, State of Idaho, 2-1 Match, Base Funds and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Revenue from state and county funding is recognized when the amounts are known to be received.

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 measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Fund Balance Reporting in Governmental Funds

Different measurement focuses and bases of accounting are used in the government-wide Statement of Net Position and in the governmental fund Balance Sheet. The District uses the following fund balance categories in the governmental fund Balance Sheet:

- *Unassigned* - Balances available for any purpose
- *Non-spendable* - Balances that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

The remaining fund balance classifications (restricted, committed, and assigned) are either not applicable or no formal policy has been established to be able to utilize such classifications of fund balance. However, if there had been committed funds, these amounts would have been decided by the Board of Supervisors, the District's highest level of decision-making authority, through a formal action. The Board of Supervisors would also have the authority to assign funds or authorize another official to do so.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted resources available to finance the program. When both restricted and unrestricted resources are available for use, it is the District's intent to use restricted resources first, then unrestricted resources as they are needed.

There is no formal policy regarding the use of committed, assigned, or unassigned fund balances. However, it is the District's intent that when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts.

C. Assets and Liabilities

Capital Assets

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets are reported in the government-wide statements are shown below:

	Capitalization Policy	Depreciation Method	Estimated Useful Life
Public Outreach Equipment	$250	Straight-Line	10-15 Years
Office Equipment	$250	Straight-Line	5-8 Years

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

Inventory

Inventory in the General Fund is stated at lower of cost or market using the first-in-first-out method. Inventory consists of construction supplies for Best Management Practices (BMP).

Accounts Payable

Accounts payable represent debts that will be paid in the next billing cycle. Accounts payable are not over 60 days past due.

Accounts Receivable

Accounts receivable are recorded at book value without an allowance for doubtful accounts.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS

Deposits

As of June 30, 2024, the carrying amount of the District's deposits was $70,823 and the respective bank balances totaled $70,863. The total bank balance was insured with pooled securities held by the pledging institution in the name of the District.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of June 30, 2024, all of the District's deposits were covered by the federal depository insurance or by collateral held by the District's agent or pledging financial institution's trust department or agent in the name of the District, and thus were not exposed to custodial credit risk. The District does not have a formal policy limiting its exposure to custodial credit risk.

Custodial Credit Risk – Investments

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The District does not have a formal policy limiting its exposure to custodial credit risk.

Interest Rate Risk

The District does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Investments

It is the District's intent to limit investments to the safest types of securities and to diversify the District's investment portfolio so that potential losses on securities will be minimized. The District is required to follow Idaho Statute that outlines qualifying investment options under Idaho Code 67-1210 and 67-1210A.

At year-end, the cash and investments were reported in the basic financial statements in the following categories:

	Governmental Activities
Cash and cash equivalents	$ 70,823

3. RISK MANAGEMENT

The District is exposed to a considerable number of risks of loss including, but not limited to, a) damage to and loss of property and contents, b) employee torts, c) professional liabilities, i.e. errors and omissions, d) environmental damage, and e) worker's compensation, i.e. employee injuries. Commercial insurance policies are purchased to transfer the risk of loss for property and content damage, employee torts, and professional liabilities.

4. COMPENSATED ABSENCES

Vacation leave is granted to employees of the District. In the event of termination, an employee is reimbursed for accumulated vacation leave. Changes in compensated absences for the year ended June 30, 2024, are as follows:

	6/30/2023	Earned	Used	6/30/2024	Current Portion
Compensated Absences	$ 1,806	$ 1,458	$ (1,057)	$ 2,207	$ 2,207

5. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2024, was as follows:

	Balance 6/30/2023	Additions	Disposals	Balance 6/30/2024
Governmental Activities:				
Capital Assets being depreciated				
Public Outreach Equipment	$ 12,882	-	-	12,882
Office Equipment	3,347	636	-	3,983
Total Depreciable Cost	16,229	636	-	16,865
Less: Accumulated Depreciation				
Public Outreach Equipment	7,928	1,141	-	9,069
Office Equipment	3,347	74	-	3,421
Total Accumulated Depreciation	11,275	1,215	-	12,490
Net Depreciable Assets	4,954	(579)	-	4,375
Governmental Activities				
Capital Assets - Net	$ 4,954	$ (579)	$ -	$ 4,375

Depreciation expense was charged to the functions of the District as follows:

General Government	$ 1,215

6. RELATED – PARTY TRANSACTIONS

The District works to maintain and improve soil quality within Lewis County in accordance with DEQ and EPA regulations and standards. In order to carry out their operations, the District heavily relies on the State of Idaho and Federal Government for funding. In the fiscal year 2024, the District disbursed certain Agricultural Best Management Practices Grant funds to two Lewis Soil Conversation District Board Supervisors, Jonathan Rosenau and Drew Leitch for various services performed throughout the fiscal year.

- $108,330 was disbursed to Drew Leitch for various services, relating to the District's nutrient management and soil testing projects.
- $63,000 was disbursed to Jonathan Rosenau for various services, relating to the District's nutrient management and soil testing projects.

Both Board Supervisors abstained from voting on decisions regarding their projects and were not permitted to approve any of their payments relating to their projects.

REQUIRED SUPPLEMENTARY INFORMATION

Lewis Soil Conservation District
Budgetary Comparison Schedule (GAAP Basis)
General Fund
For the Year Ended June 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
State of Idaho, 2-1 Match	$ 12,825	$ 12,825	$ 10,699	$ (2,126)
State Base Funding	8,500	8,500	8,500	-
County Appropriations	8,000	8,000	8,000	-
Special Allocations	6,000	6,000	6,000	-
Grant	649,916	649,916	506,075	(143,841)
Contributions & Donations	2,600	2,600	3,050	450
Miscellaneous	-	-	265	265
Total Revenues	687,841	687,841	542,589	(145,252)
Expenditures				
Current:				
Professional Services	4,500	4,500	4,500	-
Bank Charges	26	26	26	-
District Employees				
Registration	420	420	332	88
Mileage	500	500	290	210
Dues	1,960	1,960	160	1,800
Insurance	2,172	2,172	2,172	-
Payroll Expenses	3,440	3,440	3,502	(62)
Public Outreach	3,693	3,693	3,608	85
State Insurance Fund	262	262	30	232
Supervisor	2,400	2,400	2,392	8
Supplies	510	510	747	(237)
Utilities-Internet	1,068	1,068	1,068	-
Wages	26,000	26,000	32,236	(6,236)
BMP's - Cost Share	624,100	624,100	478,601	145,499
Contract Labor	605	605	605	-
Capital Outlay	800	800	1,066	(266)
Total Expenditures	672,456	672,456	531,335	141,121
Net Change in Fund Balances	15,385	15,385	11,254	(4,131)
Fund Balances - Beginning	-	-	62,059	62,059
Fund Balances - Ending	$ 15,385	$ 15,385	$ 73,313	$ 57,928

Lewis Soil Conservation District
Notes to Required Supplementary Information
For the Year Ended June 30, 2024

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1. BUDGETS AND BUDGETARY ACCOUNTING

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

A. Prior to June 1, the Board of Supervisors prepares a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.

B. Public hearings are conducted to obtain taxpayer comments.

C. Prior to July 1, the budget is legally passed.

D. The Board of Supervisors, by following the same budgetary procedures used to adopt the original budget, may amend it to a greater amount, if additional revenue will accrue to the District as a result of increases in state or federal grants or allocations, or as a result of an increase in revenues from any source other than ad-valorem tax revenues.

E. Formal budgetary integration is employed as a management control device during the year for the General fund.

F. The budget for the General fund is adopted on a basis consistent with generally accepted accounting principles.

G. Budgeted amounts are as originally adopted or as amended during the fiscal year ended June 30, 2024.

H. Expenditures may not legally exceed budgeted appropriations at the fund level. The District does not use the encumbrance method of accounting.

FEDERAL REPORTS

ZWYGART JOHN
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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 Supervisors
Lewis Soil Conservation District
Nez Perce, 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 Standard* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the fund information of Lewis Soil Conservation District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Lewis Soil Conservation District's basic financial statements, and have issued our report thereon dated October 15, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lewis Soil Conservation District'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lewis Soil Conservation District's internal control. Accordingly, we do not express an opinion on the effectiveness of Lewis Soil Conservation District'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lewis Soil Conservation District'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 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* and which are described below.

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

Zwygart John & Associates, CPAs, PLLC

Nampa, Idaho
October 15, 2024