Parma Rural Fire Protection District

Year Ended December 31, 2024

Audited Financial Statements



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Quest CPAs PLLC

PARMA RURAL FIRE PROTECTION DISTRICT
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Quality Expertise Service Timeliness

Independent Auditor's Report

Board of Commissioners
Parma Rural Fire Protection District

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Parma Rural Fire Protection District (the District) as of and for the year ended December 31, 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 each major fund of the District as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 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.

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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 schedules listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not 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, and 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 not included the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not 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, and historical context. Our opinion on the basic financial statements is not affected by not including this information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated March 28, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Quest CPAs PLLC

Meridian, Idaho
March 28, 2025

PARMA RURAL FIRE PROTECTION DISTRICT

Statement of Net Position

December 31, 2024

	Governmental Activities
Assets	
Current Assets	
Cash & Investments	$474,405
Receivables:	
Taxes	931,420
Service	309,070
Total Current Assets	1,714,895
Noncurrent Assets	
Nondepreciable Capital Assets	25,000
Depreciable Net Capital Assets	1,120,658
Total Noncurrent Assets	1,145,658
Total Assets	$2,860,553
Liabilities	
Current Liabilities	
Accounts Payable & Accrued Expenses	$8,349
Total Current Liabilities	8,349
Total Liabilities	8,349
Net Position	
Net Investment in Capital Assets	1,145,658
Unrestricted	1,706,546
Total Net Position	2,852,204
Total Liabilities and Net Position	$2,860,553

PARMA RURAL FIRE PROTECTION DISTRICT

Statement of Activities

Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position
		Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	Governmental Activities
Governmental Activities					
Current Expenditures					
Ambulance Administration	$42,840	$6,111	$9,917		($26,812)
Ambulance Supplies	24,312	3,468	5,628		(15,216)
Administrative	24,859	3,546	5,755		(15,559)
Insurance	23,092	3,294	5,345		(14,453)
Election & Audit	6,884	982	1,594		(4,308)
Personnel Expense	753,263	107,448	174,370		(471,445)
Employee Support	11,285	1,610	2,612		(7,063)
Building Maintenance	13,836	1,974	3,203		(8,660)
Utilities	56,597	8,073	13,101		(35,422)
Fire Equipment & Operations	31,128	4,440	7,206		(19,482)
Communication	0				0
Fleet Maintenance	12,194	1,739	2,823		(7,632)
Supplies	14,027	2,001	3,247		(8,779)
Mutual Aid	0				0
Grant Match	0				0
Capital Assets	113,324				(113,324)
Total	$1,127,641	$144,685	$234,801	$0	(748,155)
	General Revenues				
	Tax Revenue				1,092,902
	Other				67,471
	Total				1,160,373
	Change in Net Position				412,218
	Net Position - Beginning				2,439,986
	Net Position - Ending				$2,852,204

PARMA RURAL FIRE PROTECTION DISTRICT
Balance Sheet - Governmental Funds
December 31, 2024

	General Fund
Assets	
Cash & Investments	$474,405
Receivables:	
Taxes	931,420
Service	309,070
Total Assets	$1,714,895
Liabilities	
Accounts Payable & Accrued Expenses	$8,349
Total Liabilities	8,349
Deferred Inflows of Resources	
Unavailable Tax and Service Revenues	616,997
Total Deferred Inflows of Resources	616,997
Fund Balances	
Unassigned	1,089,549
Total Fund Balances	1,089,549
Total Liabilities and Deferred Inflows of Resources and Fund Balances	$1,714,895

Balance Sheet - Governmental Funds
December 31, 2024

Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities

Total Governmental Fund Balances	$1,089,549
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,145,658
Certain receivables are not available to pay for current period expenditures and therefore are deferred in the funds.	616,997
Net Position of Governmental Activities	$2,852,204

PARMA RURAL FIRE PROTECTION DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Year Ended December 31, 2024

	General Fund
Revenues	
Tax Revenue	$1,091,733
Service Revenue	144,685
Grants & Other	302,272
Total Revenues	1,538,690
Expenditures	
Current Expenditures	
Ambulance Administration	42,840
Ambulance Supplies	24,312
Administrative	24,859
Insurance	23,092
Election & Audit	6,884
Personnel Expense	753,263
Employee Support	11,285
Building Maintenance	13,836
Utilities	56,597
Fire Equipment & Operations	31,128
Communication	
Fleet Maintenance	12,194
Supplies	14,027
Mutual Aid	
Grant Match	
Capital Outlay	337,392
Total Expenditures	1,351,709
Net Change in Fund Balances	186,981
Fund Balances - Beginning	902,568
Fund Balances - Ending	$1,089,549

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2024

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	
Net Change in Fund Balances - Total Governmental Funds	$186,981
Amounts reported for governmental activities in the statement of activities are different because:	
Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense or allocated over the appropriate term as amortization expense. This is the excess of capital outlays over (under) depreciation/amortization expense in the current period.	224,068
Revenues in the statement of activities that do not provide current financial resources are deferred in the funds.	1,169
Change in Net Position of Governmental Activities	$412,218

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity – Parma Rural Fire Protection District (the District) provides fire protection and related emergency services as authorized by Idaho Code. These financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to fire districts. The governmental accounting standards board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

Basic Financial Statements - Government-Wide Statements – The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, all the District's activities are categorized as governmental activities.

In the government-wide statement of net position, the activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide statement of activities reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues as reported in the statement of activities. The statement of activities reduces gross expenses (including depreciation when recorded) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Internal activity between funds (when two or more funds are involved) is eliminated in the government-wide statement of activities. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs (by function) are normally covered by general revenues.

As the District has only one function (providing fire protection and related emergency services) which is reported in one fund, all expenses are considered direct and, accordingly, there is no allocation of indirect costs.

The government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Basic Financial Statements - Fund Financial Statements – The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. Generally accepted accounting principles set forth minimum criteria (percentage of assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the funds) for the determination of major funds.

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Major governmental funds of the District include:

General Fund – The general fund is the District's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Basis of Accounting – Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Activities in the government-wide financial statements are presented on the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within thirty days after year end. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which, if any, are recognized when due and payable.

Receivables – Receivables are reported net of any estimated uncollectible amounts.

Inventories – Material supplies on hand at year end are stated at the lower of cost or net realizable value using the first-in, first-out method.

Capital Assets and Depreciation – Capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation over the estimated useful lives of all depreciable assets is recorded using the straight line method.

Leases/SBITAs and Amortization – Material long-term leases and subscription-based information technology arrangements (SBITAs) are reported in accordance with the provisions of GASB 87 *Leases* and GASB 96 *SBITAs*. When incurred, amortization over the appropriate lease or SBITA term is recorded using the straight-line method.

Compensated Absences – The District provides certain compensated absences to its employees. The estimated amount of compensation for future amounts is deemed to be immaterial and, accordingly, no liability is recorded. Compensated absences will be paid by the fund in which the employee works.

Deferred Outflows/Inflows of Resources – The District's financial statements may report deferred outflows/inflows of resources. Deferred outflows of resources represent a consumption of net assets that apply to a future period. Deferred inflows of resources represent an acquisition of net assets that apply to a future period. Deferred outflows/inflows of resources generally represent amounts that are not available in the current period.

Net Position – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation,

and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

Fund Balance Classifications – Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that cannot be spent because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity's governing body. Assigned portions represent amounts that are constrained by the government's intent to be used for a specific purpose. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either restricted or unrestricted resources, the District first utilizes restricted resources. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the District first utilizes committed resources then assigned resources before using unassigned resources.

Property Taxes – The District is responsible for levying property taxes, but the taxes are collected by the respective county. Taxes are levied by the second Monday in September for each calendar year. Taxes are due in two installments – December 20th and June 20th. A lien is filed on real property three years from the date of delinquency.

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

Custodial Credit Risk – The District maintains its cash at insured financial institutions. Periodically, balances may exceed federally insured limits. The District does not have a formal policy concerning custodial credit risk.

Risk Management – The District is exposed to various risks related to its operations. Insurance is utilized to the extent practical to minimize these risks.

Subsequent Events – Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

B. CASH AND INVESTMENTS

Cash and investments consist of the following at year end:

Cash - Deposits	$101,255
Investments - Local Gov't Investment Pool	373,150
Total	$474,405

Deposits – At year end, the carrying amounts of the District's deposits were $101,255 and the bank balances were $107,404. The bank balances were insured.

Considerations for interest rate risk and credit rate risk relating to investments are shown below.

Interest rate risk:

	Investment Maturity Schedule (In Years)	
Investment Type	Less Than 1	Total
Local Gov't Invest Pool	$373,150	$373,150
Total	$373,150	$373,150

Credit rate risk:

	Investment Rating Schedule	
Investment Type	Not Rated	Total
Local Gov't Invest Pool	$373,150	$373,150
Total	$373,150	$373,150

Investments – State statutes authorize government entities to invest in certain bonds, notes, accounts, investment pools, and other obligations of the state, U.S. Treasury, and U.S. corporations pursuant to Idaho Code 67-1210 and 67-1210A. These statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the issuer or other counterparty, interest rate risk resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The District's investment policy complies with state statutes.

The local government investment pool is managed by the state treasurer's office and is invested in accordance with state statutes and regulations. The local government investment pool is not registered with the SEC and is a short-term investment pool. The state treasurer’s office investment policy for the local government investment pool includes the following three primary objectives in order of priority: safety, liquidity, and yield. Participants have overnight availability to their funds, up to $10 million. Withdrawals of $10 million or more require three business days’ notification. More information on the local governmental investment pool including regulatory information, ratings, and risk information can be found at www.sto.idaho.gov.

C. CAPITAL ASSETS

A summary of capital assets for the year is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Nondepreciable Capital Assets				
Land	$25,000			$25,000
Construction in Progress	198,871		$198,871	0
Total	223,871	$0	198,871	25,000
Depreciable Capital Assets				
Buildings	756,277	272,330		1,028,607
Equipment	1,879,278	263,933		2,143,211
Subtotal	2,635,555	536,263	0	3,171,818
Accumulated Depreciation				
Buildings	288,679	22,833		311,512
Equipment	1,649,157	90,491		1,739,648
Subtotal	1,937,836	113,324	0	2,051,160
Total	697,719	422,939	0	1,120,658
Net Capital Assets	$921,590	$422,939	$198,871	$1,145,658

Depreciation expense of $113,324 was charged to the capital assets program.

D. TAX ABATEMENTS

Idaho counties are authorized by state statute to transact certain property tax activity with property owners in their respective taxing districts. The counties collect the property taxes, then allocate and remit those collections among the taxing districts within the counties. The counties are authorized to cancel or reduce property taxes due to various reasons, including the circuit breaker program, agricultural and other exemptions, and section 63-602NN exemptions under Idaho code for real property improvements.

E. EMPLOYEE BENEFITS

The District contributed $8,987 during the year for qualified employees under a SIMPLE-IRA (Savings Incentive Match Plan for Employees) plan.

PARMA RURAL FIRE PROTECTION DISTRICT

Budgetary Comparison Schedule - General Fund

Year Ended December 31, 2024

General Fund	Budgeted Amounts (GAAP Basis) Original	Budgeted Amounts (GAAP Basis) Final	Actual Amounts	Final Budget Variance Positive (Negative)	
Revenues					
Tax Revenue	$1,046,588	$1,056,588	$1,091,733	$35,145	
Service Revenue	100,000	120,000	144,685	24,685	
Grants & Other	13,500	237,801	302,272	64,471	
Total Revenues	1,160,088	1,414,389	1,538,690	124,301	
Expenditures					
Current Expenditures					
Ambulance Administration	35,000	35,000	42,840	(7,840)	
Ambulance Supplies	27,500	29,000	24,312	4,688	
Administrative	17,500	17,500	24,859	(7,359)	
Insurance	20,000	21,550	23,092	(1,542)	
Election & Audit	7,000	7,000	6,884	116	
Personnel Expense	820,244	820,244	753,263	66,981	
Employee Support	0	0	11,285	(11,285)	
Building Maintenance	7,400	12,400	13,836	(1,436)	
Utilities	85,000	65,000	56,597	8,403	
Fire Equipment & Operations	23,000	23,000	31,128	(8,128)	
Communication	5,000	5,000	0	5,000	
Fleet Maintenance	40,000	30,000	12,194	17,806	
Supplies	15,000	20,000	14,027	5,973	
Mutual Aid	0	0	0	0	
Grant Match	2,500	2,500	0	2,500	
Capital Outlay	65,000	355,000	337,392	17,608	
Total Expenditures	1,170,144	1,443,194	1,351,709	91,485	*
Net Change in Fund Balances	(10,056)	(28,805)	186,981	215,786	
Fund Balances - Beginning	182,031	377,258	902,568	525,310	
Fund Balances - Ending	$171,975	$348,453	$1,089,549	$741,096	
	**Total expenditures (over) under appropriations.*			$91,485	

Quest CPAs PLLC
Quality Expertise Service Timeliness

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*

Board of Commissioners
Parma Rural Fire Protection District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Parma Rural Fire Protection District (the District) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated March 28, 2025.

Report on Internal Control Over Financial Reporting

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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

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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 compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

Quest CPAs PLLC

Meridian, Idaho
March 28, 2025