Upper Deer Flat Fire Protection District

Report on Audited
Basic
Financial Statements
And
Supplemental Information

For the Year Ended December 31, 2024

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Independent Auditor's Report

Board of Commissioners
Upper Deer Flat Fire Protection District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the fund information of Upper Deer Flat 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 accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the fund information of Upper Deer Flat Fire Protection District, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof 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

The District's 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 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 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 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 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Upper Deer Flat Fire Protection District's basic financial statements. The supplementary information schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information schedules, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 supplemental information schedules, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2023 on our consideration of Upper Deer Flat Fire Protection District's internal 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 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 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.

Zwygart John & Associates, CPAs, PLLC

Nampa, Idaho
May 13, 2024

Upper Deerflat Fire District
Statement of Net Position
December 31, 2024

	Governmental Activities
Assets	
Current Assets:	
Cash and Cash Equivalents	$ 294,301
Taxes Receivable, Net	136,507
Prepaid Expenses	4,203
Capital Assets:	
Land	27,500
Buildings and Improvements, Net	204,552
Equipment and Vehicles, Net	80,842
Total Capital Assets	312,894
Total Assets	747,905
Liabilities	
Current Liabilities	
Accounts Payable	5,209
Total Liabilities	5,209
Deferred Inflows	
Unavailable Revenue - Property Taxes	155,517
Total Deferred Inflows	155,517
Net Position	
Net Investment in Capital Assets	312,894
Unrestricted	274,285
Total Net Position	$ 587,179

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

Upper Deerflat Fire District
Statement of Activities
For the Year Ended December 31, 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 Net Position - Governmental Activities
Primary Government;					
Governmental Activities					
Public Safety and Protection	$ 145,875	$ 2,070	$ -	$ -	$ (143,805)
Total Governmental Activities	$ 145,875	$ 2,070	$ -	$ -	(143,805)
General Revenues:					
Property Taxes					149,422
Earnings on Investments					5,362
Miscellaneous Income					250
Total General Revenues and Special Items					155,034
Changes in Net Position					11,229
Net Position, Beginning of Year, Restated					575,950
Net Position, End of Year					$ 587,179

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

Upper Deerflat Fire District
Balance Sheet -
Governmental Funds
December 31, 2024

	General Fund
Assets	
Cash and Cash Equivalents	$ 294,301
Taxes Receivable, Net	136,507
Prepaid expenses	4,203
Total Assets	$ 435,011
Liabilities	
Accounts Payable	$ 5,209
Total Liabilities	5,209
Deferred Inflows	
Unavailable Revenue - Property Taxes	158,459
Total Deferred Inflows	158,459
Fund Balances	
Unassigned	271,343
Total Fund Balances	271,343
Total Liabilities, Deferred Inflows, and Fund Balances	$ 435,011

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

Upper Deerflat Fire District
Reconciliation of the Balance Sheet of the Governmental Funds
to the Statement of Net Position
December 31, 2024

Total Fund Balances - Governmental Funds		$ 271,343
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. Those assets consist of:		
Land	$ 27,500	
Buildings and Improvements, Net of $177,807 Accum. Depr.	204,552	
Equipment and Vehicles, Net of $840,312 Accum. Depr.	80,842	
		312,894
Property taxes receivable will be collected this year, but are not available to pay for current period's expenditures and, therefore, are deferred in the funds		2,942
Total Net Position-Governmental Activities		$ 587,179

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

Upper Deerflat Fire District
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds
For the Year Ended December 31, 2024

	General Fund
Revenues	
Property Taxes	$ 148,429
Charges For Services	2,070
Interest Earned	5,362
Miscellaneous Income	250
Total Revenues	156,111
Expenditures	
Current:	
Supplies	11,731
Payroll Expense	24,155
Fuel and Oil	2,887
Education	511
Insurance	10,333
Professional Services	12,748
Repairs and Maintenance	690
Utilities	7,114
Miscellaneous	13,421
Capital Outlay	39,151
Total Expenditures	122,741
Net Change in Fund Balances	33,370
Fund Balance, Beginning of Year	237,973
Fund Balance, Ending	$ 271,343

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

Upper Deerflat Fire 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 December 31, 2024

Total Net Change in Fund Balance - Governmental Funds		$ 33,370
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	$ -	
Depreciation Expense	(23,134)	
Net		(23,134)
Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are, instead, counted as deferred tax revenues. Also, some property taxes are levied for the next fiscal period and are, therefore, also considered unavailable. They are, however, recorded as revenues in the Statement of Activities		993
Change in Net Position of Governmental Activities		$ 11,229

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 Upper Deer Flat Fire Protection District (the District), which has responsibility and control over activities related to public fire safety within 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 government 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, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, 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.

Fund Financial Statements: The fund financial statements provide information about the District's funds.

The District reports the following major governmental fund:

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

Basis of Accounting

The government-wide 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 property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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 thirty 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 statements and in the governmental fund Balance Sheet. The District may use the following fund balance categories in the governmental fund Balance Sheet:

- *Nonspendable*. Balances, for example, in permanent funds, prepaid expenditures, and inventories that are permanently precluded form conversion to cash.
- *Assigned.* Balances intended for a specific purpose by the District's governing body.
- *Unassigned.* Balances available for any purpose.

The remaining fund balance classifications (restricted, committed, and assigned) are either not applicable or no formal action was taken by the Board of Commissioners to utilize this classification of fund balance. Assigned amounts were determined by the Board of Commissioners, the District's highest level of decision-making authority. The Board of Commissioners could also have authorized another official to assign fund balance.

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 resources are available for use, it is the government's intent to use restricted resources first, then unrestricted resources as they are needed.

There is also no formal policy regarding the order of use of committed, assigned, or unassigned fund balances. However, it is the District's intent that when an expenditure is incurred for the 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

Cash Equivalents

All cash and investments with a maturity of less than ninety days are considered to be cash and cash equivalents

Receivables

All trade and property tax receivables are shown net of an allowance for uncollectible accounts.

Property Tax Calendar

The District's property taxes are levied on or before the third Monday in September and billed to taxpayers in November. The taxes are due in two installments. One half of the property taxes are due on December 20. The remainder is due the following June 20. Real property taxes not paid constitute a lien on the property when entered on the real property assessment role as delinquent on the first day of January of the succeeding year.

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 reported in the government-wide statements are shown below:

	Capitalization Policy	Depreciation Method	Estimated Useful Life
Buildings and Improvements	$5,000	Straight-Line	30 – 40 Years
Equipment and Vehicles	$5,000	Straight-Line	5 – 40 Years

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives. The District has no infrastructure to report.

Accounts Payable

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

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 December 31, 2024, the carrying amount of the District's deposits was $294,301 and the respective bank balances totaled $295,337. The entire bank balance was insured through the Federal Depository Insurance Corporation (FDIC).

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. As of December 31, 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 for deposits.

Custodial Credit Risk – Investments

Custodial 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 custodial credit risk for investments.

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

The District follows Idaho Statute that outlines qualifying investment options as follows:

> Idaho Code authorizes the District to invest any available funds in obligations issued or guaranteed by the United States Treasury, the State of Idaho, local Idaho municipalities and taxing districts, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts and repurchase agreements.

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

	Governmental Activities
Cash and cash equivalents	$ 294,301

3. PROPERTY TAXES

The District receives tax revenue from Canyon County. The County is responsible for property valuation and collection of tax levies. The taxes that have not been remitted to the District by the County as of December 31, 2024, are considered a receivable by the District. Taxes not collected within 60 days after December 31, 2024, are not considered available for use by the District and are recorded as unearned revenue in the fund financial statements. All taxes collected for the most recent levy are also not considered available and are recorded as unearned revenue in the fund financial statements.

4. 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, e) worker's compensation, i.e. employee injuries, and f) medical insurance costs of its employees. Commercial insurance policies are purchased to transfer the risk of loss for property and content damage, employee torts, and professional liabilities.

5. OTHER COMMITMENTS

The District maintains a credit card with limits totaling $49,200 . As of December 31, 2024, $0 of the available credit was in use.

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended December 31, 2024, was as follows:

	Balance 12/31/2023	Additions	Disposals	Balance 12/31/2024
Governmental Activities:				
Capital Assets not being depreciated:				
Land	$ 27,500	$ -	$ -	$ 27,500
Capital Assets being depreciated:				
Buildings and Improvements	419,648	-	-	419,648
Equipment	947,673	-	-	947,673
Total Historical Cost	1,367,321	-	-	1,367,321
Less: Accumulated Depreciation				
Buildings and Improvements	202,566	12,530	-	215,096
Equipment	856,226	10,605	-	866,831
Total Accumulated Depreciation	1,058,792	23,135	-	1,081,927
Net Depreciable Assets	308,529	(23,135)	-	285,394
Governmental Activities Capital Assets - Net	$ 336,029	$ (23,135)	$ -	$ 312,894

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

Governmental Activities:	
Public Safety and Protection	$ 23,135

REQUIRED SUPPLEMENTARY INFORMATION

Upper Deerflat Fire District
Budgetary Comparison Schedule (GAAP Basis)
General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	$ 163,688	$ 163,688	$ 148,429	$ (15,259)
Charges for Services	2,946	2,946	2,070	(876)
Interest Earned	-	-	5,362	5,362
Total Revenues	166,634	166,634	156,111	(10,523)
Expenditures				
Current:				
Supplies	14,000	14,000	11,731	2,269
Payroll Expense	40,000	40,000	24,155	15,845
Fuel and Oil	7,000	7,000	2,887	4,113
Education	3,000	3,000	511	2,489
Insurance	10,000	10,000	10,333	(333)
Professional Services	15,000	15,000	12,748	2,252
Repairs and Maintenance	6,000	6,000	690	5,310
Utilities	7,000	7,000	7,114	(114)
Miscellaneous	4,617	4,617	13,421	(8,804)
Capital Outlay	140,017	140,017	39,151	100,866
Total Expenditures	246,634	246,634	122,741	123,893
Excess (Deficiency) of Revenues Over Expenditures	(80,000)	(80,000)	33,370	(134,416)
Net Change in Fund Balances	(80,000)	(80,000)	33,370	(113,370)
Fund Balances - Beginning	80,000	80,000	237,973	(157,973)
Fund Balances - Ending	$ -	$ -	$ 271,343	$ (271,343)

Upper Deer Flat Fire Protection District
Notes to Required Supplementary Information
For the Year Ended December 31, 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 September 1, the Board of Commissioners prepares a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

B. Public hearings are conducted at the Fire Station to obtain taxpayer comments.

C. Prior to January 1, the budget is legally enacted through passage of an ordinance.

D. The District is authorized to transfer budgeted amounts between departments within any fund; however, no revision can be made to increase the overall tax supported funds except when federal or state grants are approved. The District, however, must follow the same budgetary procedures as they followed when the original budget was approved.

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

FEDERAL REPORTS

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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*

Board of Commissioners
Upper Deer Flat Fire Protection District
Nampa, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the fund information of Upper Deer Flat 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 May 13, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Upper Deer Flat Fire Protection 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 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 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 the 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 weakness. However, material weaknesses may exist that have not been identified.

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 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 *Governmental Auditing Standards* in considering the Upper Deer Flat Fire Protection District internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zwygart John & Associates, CPAs, PLLC

Nampa, Idaho
May 13, 2024