TWIN FALLS COUNTY AMBULANCE DISTRICT
(A Blended Component Unit of Twin Falls County, Idaho)

Report on Audited
Basic
Financial Statements
and
Supplemental Information

For the Year Ended September 30, 2024

Table of Contents

Page

INTRODUCTORY SECTION

Independent Auditor's Report 3

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements:

Statement of Net Position 7

Statement of Activities 8

Fund Financial Statements:

Balance Sheet – Governmental Funds 9

Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position 10

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds 11

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities 12

Notes to Financial Statements 13

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary (GAAP Basis) Comparison Schedule:

General Fund 20

Notes to Required Supplementary Information 21

SUPPLEMENTARY INFORMATION

General Fund Revenues 23

General Fund Expenditures 24

General Fund Balance Trend 25

FEDERAL REPORTS

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* 26

ZWYGART JOHN
CERTIFIED PUBLIC ACCOUNTANTS
Zwygart John & Associates CPAs, PLLC
16130 North Merchant Way, Suite 120 ◆ Nampa, Idaho 83687
Phone: 208-459-4649 ◆ FAX: 208-229-0404

Independent Auditor's Report

Board of Commissioners
Twin Falls County Ambulance District
Twin Falls, Idaho

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the general fund of Twin Falls County Ambulance District (the District) as of and for the year ended September 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 general fund of Twin Falls County Ambulance District as of September 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 Twin Falls County Ambulance 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 Twin Falls County Ambulance 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.

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 Twin Falls County Ambulance 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 Twin Falls County Ambulance 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 pages 20 and 21 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 opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Twin Falls County Ambulance District's basic financial statements. The general fund revenues, expenditures and fund balance trend are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information is 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 is 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 January 23, 2025 on our consideration of Twin Falls County Ambulance 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 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 Twin Falls County Ambulance District's internal control over financial reporting and compliance.

Zwygart John & Associates CPAS, PLLC

January 23, 2025

BASIC FINANCIAL STATEMENTS

Twin Falls County Ambulance District
(A Blended Component Unit of Twin Falls County, Idaho)
Statement of Net Position
September 30, 2024

	Governmental Activities
Assets	
Cash and Investments	$ 526,128
Receivables	
Property Taxes	27,090
Total Assets	553,218
Liabilities	
Accounts Payable	25,728
Total Liabilities	25,728
Net Position	
Unrestricted	527,490
Total Net Position	$ 527,490

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

Twin Falls County Ambulance District
(A Blended Component Unit of Twin Falls County, Idaho)
For the Year Ended September 30, 2024

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary Government:					
Government Activities:					
Public Safety	$ 1,202,474	$ 22,282	$ -	$ -	$ (1,180,192)
Total Government Activities	$ 1,202,474	$ 22,282	$ -	$ -	(1,180,192)
General Revenues:					
Taxes					
Property Taxes, Levied for General Purposes					1,181,195
Interest and Investment Earnings					4,842
Miscellaneous					27,166
Total General Revenues					1,213,203
Change in Net Position					33,011
Net Position, Beginning of Year					494,479
Net Position, End of Year					$ 527,490

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

Twin Falls County Ambulance District
(A Blended Component Unit of Twin Falls County, Idaho)
Governmental Funds
September 30, 2024

	General Fund
Assets	
Cash and Investments	$ 526,128
Receivables	
Property taxes	27,090
Total Assets	$ 553,218
Liabilities, Deferred Inflow of Resources and Fund Balances	
Liabilities	
Accounts Payable	$ 25,728
Total Liabilities	25,728
Deferred Inflows	
Unearned Revenue - Property Taxes	24,390
Total Deferred Inflows	24,390
Fund Balances	
Unassigned	503,100
Total Fund Balances	503,100
Total Liabilities, Deferred Inflows, and Fund Balances	$ 553,218

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

Twin Falls County Ambulance District
(A Blended Component Unit of Twin Falls County, Idaho)
Governmental Funds to the Statement of Net Position
September 30, 2024

Total Governmental Fund Balances	$	503,100
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Some property taxes will not be collected for several months after year end. These amounts are not available revenues in the governments funds, but are recorded as deferred revenues. However, they are revenues in the statement of activities.		24,390
Net Position of Governmental Activities	$	527,490

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

Twin Falls County Ambulance District
(A Blended Component Unit of Twin Falls County, Idaho)
Changes in Fund Balances -
Governmental Funds
For the Year Ended September 30, 2024

Revenues		
Property Taxes	$	1,180,407
EMS Fees		27,166
Miscellaneous		22,282
Interest		4,842
Total Revenues		1,234,697
Expenditures		
Current Operating:		
Magic Valley Paramedics		1,095,680
Quick Response Units		33,965
QRU Capital Outlay		49,904
Administrative		7,059
Training		1,799
Tort		14,067
Total Expenditures		1,202,474
Net Change in Fund Balances		32,223
Fund Balance - Beginning		470,877
Fund Balances - Ending	$	503,100

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

Twin Falls County Ambulance District
(A Blended Component Unit of Twin Falls County, Idaho)
Expenditures, and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2024

Net Changes in Fund Balance - Total Governmental Funds	$	32,223
Amounts reported for governmental activities in the Statement of Activities are different because:		
Some property taxes will not be collected for several months after the District's fiscal year end. They are not considered available revenues in the governments funds, but are recorded as deferred tax revenues. However, they are recorded as revenues in the statement of activities.		788
Change in Net Position in Governmental Activities	$	33,011

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 Twin Falls County Ambulance District (the District), which has responsibility and control over all activities related to public safety within the District. The District may receive funding from local, state, and federal government sources and must comply with all of the requirements of these funding sources. Although legally separate from Twin Falls County, the District is operated primarily by the County in a manner that is essentially the same as the County's operations and is, therefore, a s component unit of the county. Accordingly, the District is included in the County's basic financial statements as a blended component unit.

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 overall District. 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 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.
- 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 Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances provide information about the District's general 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 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 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.

Property Taxes

In accordance with Idaho law, ad-valorem property taxes are levied in September for each calendar year. Taxes are recorded by the District using the modified accrual basis of accounting. Levies are made on or before the 2nd Monday of September. All of the personal property taxes and one-half of the real property taxes are due on or before the 20th of December. The remaining one-half of the real property tax is due on or before June 20th of the following year. A lien is filed on property three years from the date of delinquency. The property tax calendar is as follows:

Date property is valued	Second Monday of July
Date tax is levied	Second Monday of September
Date taxes are billed	November 20
Date taxes are collected	One half on December 20 and one half on the following June 20
Date taxes become a lien	First day of January of the succeeding year

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:

- *Nonspendable.* Balances, for example, in permanent funds, prepaid expenses, and inventories that are permanently precluded from conversion to cash.
- *Restricted.* Balances constrained for a specific purpose by enabling legislation, external parties, or constitutional provisions.

- *Committed.* Balances that can only be used for specific purposes as a result of constraints imposed by the Board of Commissioners. Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by the Board. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.
- *Assigned.* Balances that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the Board of Commissioners, or (b) an appointed body (e.g., a budget or finance committee) or an official to which the Board has delegated the authority to assign, modify, or rescind amounts to be used for specific purposes. Assigned fund balance includes: (a) all remaining amounts that are reported in government funds (other than the general fund) that are not classified as non-spendable, restricted, or committed, and (b) amounts in the general fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital project, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.
- *Unassigned.* Balances available for any purpose.

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 net position/fund balances available to finance the program. When both restricted and unrestricted 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 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

Cash Equivalents

The District requires all cash belonging to the District to be placed in custody of the Twin Falls County Treasurer. A "Pooled Cash" concept is therefore used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All amounts included in the pooled cash and investment accounts are considered to be cash and cash equivalents. See Note 2.

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	$25,000	Straight-Line	20 – 50 Years
Equipment	$25,000	Straight-Line	5 – 15 Years

The District has elected not to report major general infrastructure assets retroactively. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2003. Since October 1, 2003, the District has acquired no new infrastructure assets.

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

Accounts Receivable

Accounts receivable of the governmental activities consists of property taxes, state grants, federal grants and other miscellaneous receivables. The allowance for doubtful accounts for the governmental activities is zero as of September 30, 2024.

Accounts Payable

Accounts payable represent obligations that will be paid within the next billing cycle. Amounts shown are not over 60 days past due.

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 the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2024, the carrying amount of the District's deposits was $526,128 and the respective bank balances totaled $527,967. All of the total bank balance was insured or collateralized 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 September 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. The District also had of cash on hand at the end of the year.

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 U.S. government bonds, the asset back securities, and all of the certificates of deposit are held by various financial institutions. The certificates of deposits are issued through FDIC insured banks and, therefore, are insured. 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.

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, 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.

4. TAX ABATEMENTS

Twin Falls County entered into property tax abatement agreements with local businesses under Idaho Code 63-602NN. Under the Idaho Code, the County granted property tax abatement per resolution for four businesses that were in effect for fiscal year 2024. The local businesses were granted abatements of 100% of taxes on its additional investment starting in the year after investment is completed and continuing for each of the first three years, then 90% of taxes for the fourth year, and 80% for the fifth year. During fiscal year 2024, two additional tax abatements were approved, one with the same terms, and one with abatements of 65%, 65%, 55%, 45%, and 35%, for each of the first five years, respectively.

For the fiscal year ended September 30, 2024, the County abated taxes totaling $6,780 within the District.

REQUIRED SUPPLEMENTARY INFORMATION

Twin Falls County Ambulance District
(A Blended Component Unit of Twin Falls County, Idaho)
General Fund
For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance Favorable (Unfavorable)
Revenues				
Property Taxes	$ 1,170,418	$ 1,170,418	$ 1,180,407	$ 9,989
EMS Fees	21,004	21,004	27,166	6,162
Miscellaneous	23,258	23,258	22,282	(976)
Interest	-	-	4,842	4,842
Total Revenues	1,214,680	1,214,680	1,234,697	20,017
Expenditures				
Magic Valley Paramedics	1,095,680	1,095,680	1,095,680	-
Quick Response Units	35,000	35,000	33,965	1,035
QRU Capital Outlay	50,000	50,000	49,904	96
Administrative	11,500	11,500	7,059	4,441
Training	7,500	7,500	1,799	5,701
Tort	15,000	15,000	14,067	933
Total Expenditures	1,214,680	1,214,680	1,202,474	12,206
Net Change in Fund Balances	-	-	32,223	7,811
Fund Balances - Beginning	-	-	470,877	470,877
Fund Balances - Ending	$ -	$ -	$ 503,100	$ 478,688

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 District Clerk and District Commissioners prepare a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.

B. Public hearings are conducted at the County Courthouse to obtain taxpayer comments.

C. Prior to October 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.

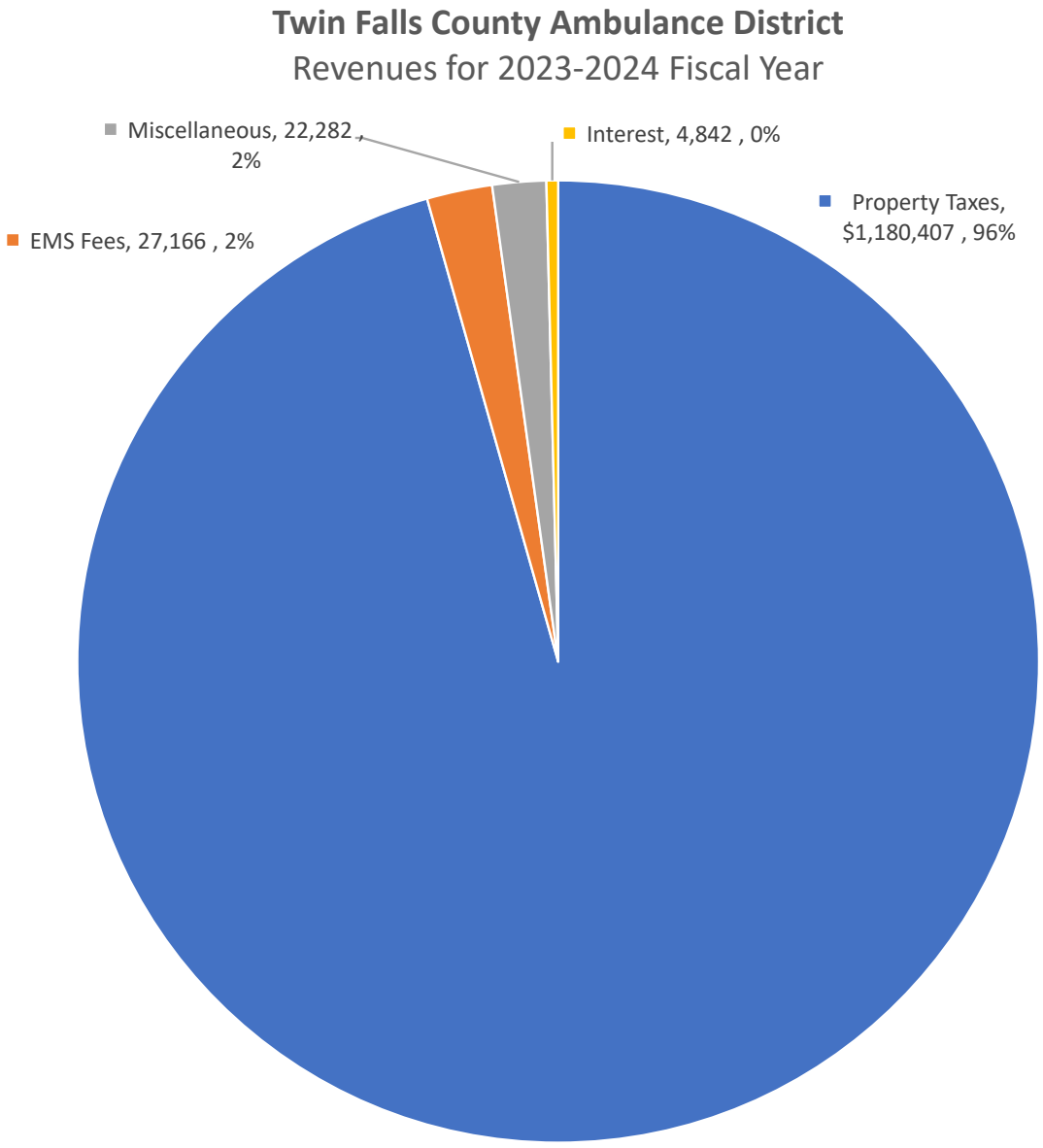
E. Formal budgetary integration is employed as a management control device during the year for the General fund and Special Revenue funds.

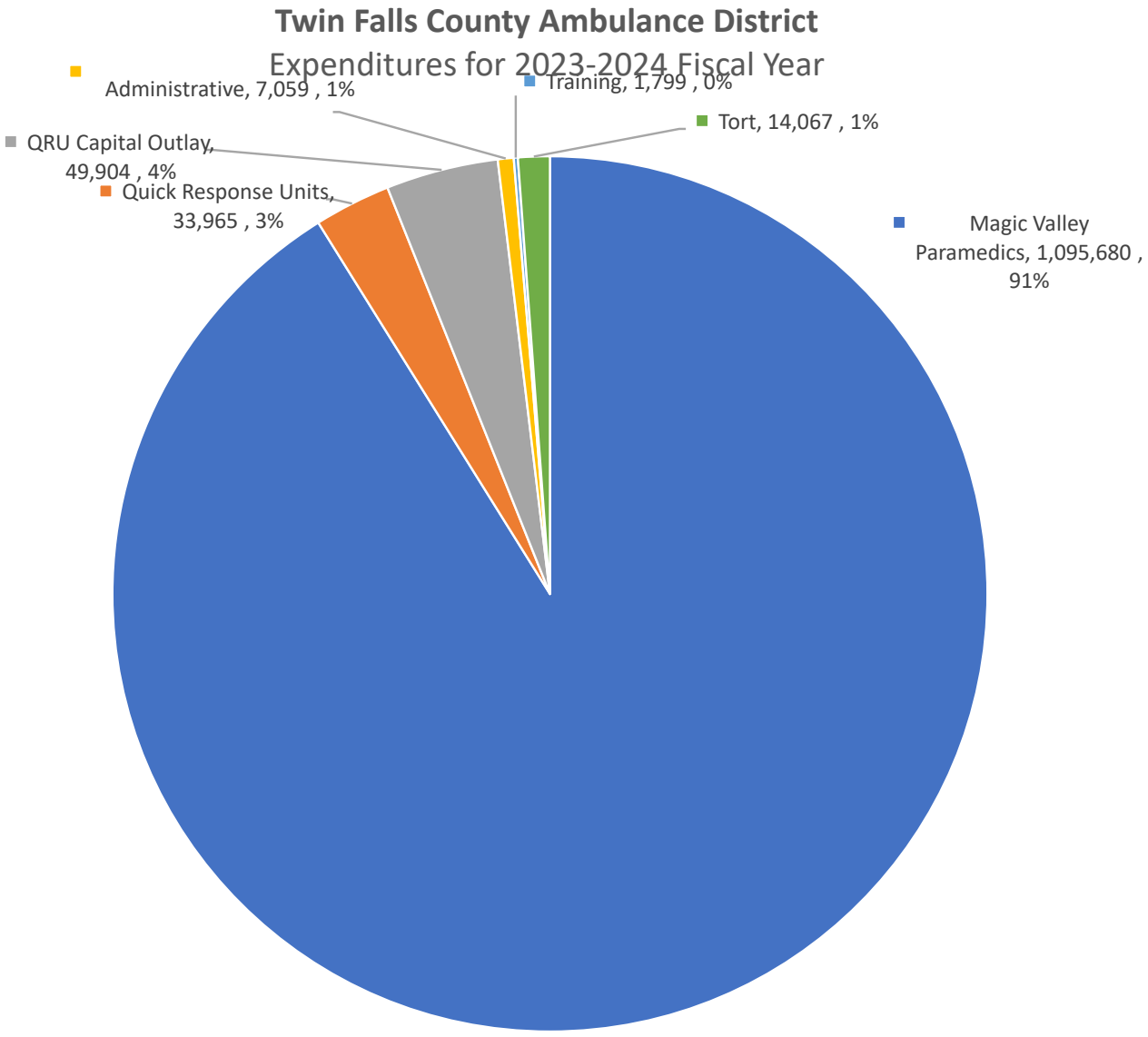
F. The budget for the General fund and Special Revenue funds are adopted on a basis consistent with generally accepted accounting principles.

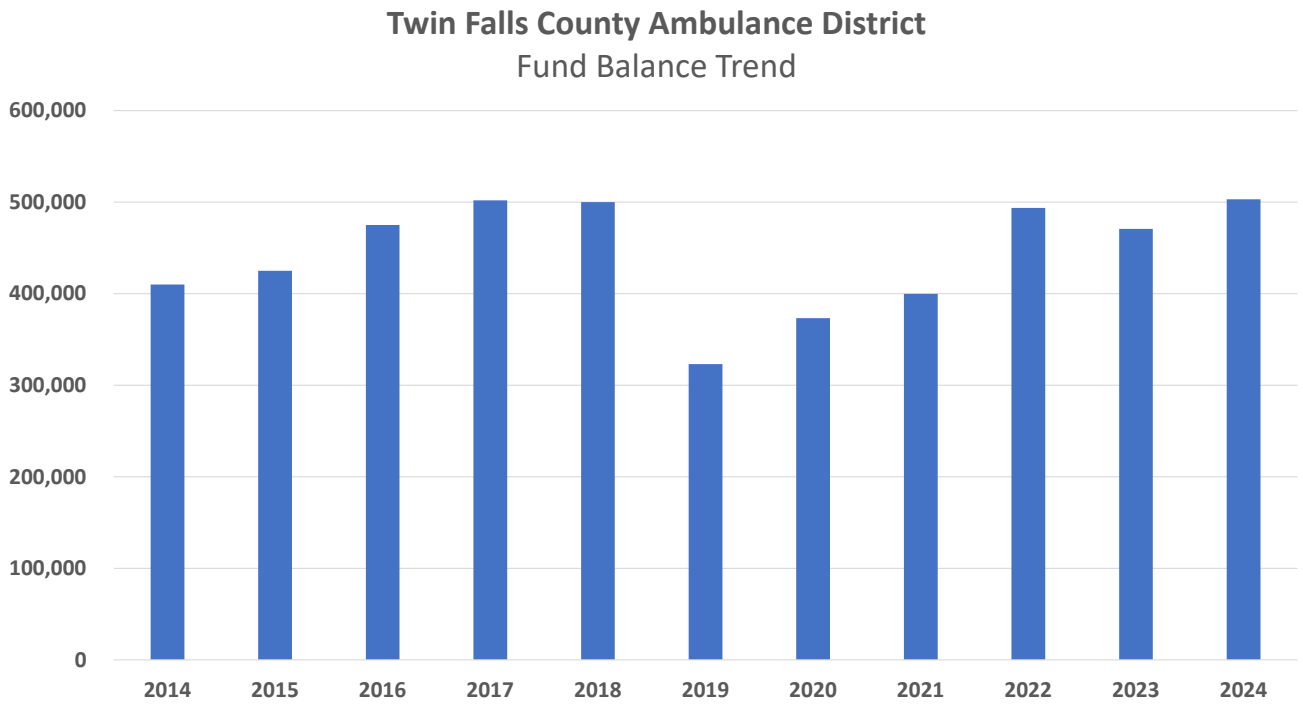
G. Expenditures may not legally exceed budgeted appropriations at the fund level.

H. The District does not use the encumbrance method of accounting.

SUPPLEMENTARY INFORMATION


Twin Falls County Ambulance District
Revenues for 2023-2024 Fiscal Year
Miscellaneous, 22,282 , 2%
Interest, 4,842 , 0%
Property Taxes, $1,180,407 , 96%
EMS Fees, 27,166 , 2%


Twin Falls County Ambulance District
Expenditures for 2023-2024 Fiscal Year
Administrative, 7,059 , 1%
Training, 1,799 , 0%
Tort, 14,067 , 1%
QRU Capital Outlay, 49,904 , 4%
Quick Response Units, 33,965 , 3%
Magic Valley Paramedics, 1,095,680 , 91%


Twin Falls County Ambulance District
Fund Balance Trend
600,000
500,000
400,000
300,000
200,000
100,000
0
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024

ZWYGART JOHN
CERTIFIED PUBLIC ACCOUNTANTS
Zwygart John & Associates CPAs, PLLC
16130 North Merchant Way, Suite 120 ◆ Nampa, Idaho 83687
Phone: 208-459-4649 ◆ FAX: 208-229-0404

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
Twin Falls County Ambulance District
Twin Falls, 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 general fund of Twin Falls County Ambulance District, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Twin Falls County Ambulance District's basic financial statements and have issued our report thereon dated January 23, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Twin Falls County Ambulance 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 Twin Falls County Ambulance District's internal control. Accordingly, we do not express an opinion on the effectiveness of Twin Falls County Ambulance 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Twin Falls County Ambulance 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*.

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

January 23, 2025