

## BONNEVILLE COUNTY FIRE PROTECTION DISTRICT NO. 1

### Minutes of Regular Meeting held January 8, 2026

The Bonneville County Fire Protection District No. 1 (“Fire District”) held its regular monthly meeting of Commissioners on Thursday the 8<sup>th</sup> day of January, 2026 at the offices of Nelson Hall Parry Tucker, PLLC, at 490 Memorial Drive, Suite 200, Idaho Falls, Idaho 83402 convening at 12:00 p.m. The meeting was broadcast via Zoom with the following Meeting ID No. 813 2985 9972, and Passcode Fire2026.

The following were present:

Commissioners Ralph Isom, Dana Kirkham, Tyler Gebs, David Long, Derik Nielsen (via phone) and John Taylor were present. The following were also present: Attorney Abigail French, District Communications Officer Dick Fowler, Beth Lange with Cooper Norman, Fire District Chief Jon Molbert, City of Idaho Falls Fire Department Interim Chief Paul Radford, Shannon Kinghorn, James Hitch (via Zoom), Kyle Behling (via Zoom), BCFD1 (via Zoom), Markus Hyde (via Zoom), and Paul Grate. Notice of the time, place and purpose was posted at premises of 490 Memorial Drive, Idaho Falls, Idaho, as well as the Fire District website. A copy of the notice and agenda is attached to these minutes.

It was declared that a Quorum of Commissioners were present and due notice of the meeting had been posted in accordance with law.

### DISCUSSION AND ACTIONS

1. **Call to Order.** The meeting was called to order at 12:00 p.m. by Derik Nielsen.
2. **Approval of Minutes.** Minutes of the regular meeting of Commissioners held December 11, 2025, were reviewed. A motion to accept the regular meeting minutes was made by Dana Kirkham and seconded by David Long. Said motion carried unanimously.
3. **Approve Election Results and Administer Oaths of Office.** The November 4, 2025, election results were reviewed and accepted; a copy of the election results from Bonneville County is attached to these minutes. David Long was unopposed for Zone 3, John Taylor defeated Ralph Isom for Zone 4, and Tyler Gebs was unopposed for Zone 5. Oaths of office were administered, and copies are attached to these minutes.
4. **Appointment of Officers and Officials of the Fire District.** Discussion was held regarding the need for officials and officers for the Fire District. A motion was made by Dana Kirkham and seconded by Tyler Gebs to appoint Derik Nielsen as Board Chair/President. The motion carried unanimously. A motion was made by Dana Kirkham and seconded by Tyler Gebs to appoint David Long as Secretary and Treasurer. The motion carried unanimously. A motion was made by Dana Kirkham and seconded by Tyler Gebs

to appoint Abigail French as Assistant Secretary and Elections Clerk. The Motion carried unanimously. A motion was made by Dana Kirkham and seconded by David Long to appoint Dick Fowler as Operations Officers. The motion carried unanimously.

5. **Banking Resolution**. Discussion was held regarding the need for an updated banking resolution given the change in elected officials. Following discussion, a motion was made by Dana Kirkham and seconded by Tyler Gebs to approve the proposed resolution. The motion carried unanimously. A copy of the executed resolution is included as part of these minutes.
6. **Monthly Financial Report, Bill Authorization & Discussion/Decision on Foregone Amount**. The summary of accounts payable dated January 8, 2026, prepared and submitted by Beth Lange, was reviewed with a total expenditure of \$474,586.59. Ms. Lange reported on the financials and current interest rates. After discussion, a motion was made by Dana Kirkham and seconded by Tyler Gebs to approve the total expenditure of \$474,586.59 and unanimously accepted.
7. **Engagement Letter for Annual Audit**. Discussion was held regarding the proposed engagement letter for the annual audit by Searle Hart & Associates, PLLC, including discussion of the estimated cost and comparison to the prior year's audit cost. After discussion, a motion was made by David Long and seconded by Dana Kirkham to approve execution of the engagement letter. The motion carried unanimously.
8. **Discussion and Reports**. The following items were reviewed and discussed, or actions were taken:
  - a) **Operations Report**. District Operations Officer Dick Fowler gave his monthly report, which included:
    - i. **Selection of Regular Meeting Date, Time, and Location for Calendar Year 2026**.  
Discussion was held regarding the regular meeting time, date, and location. Following discussion, a motion was made by Dana Kirkham and seconded by Tyler Gebs to continue holding the regular meetings on the second Thursday of each month, change the meeting location to 2137 S Ammon Road, Ammon, ID, 83406, and change the meeting time to 6:00 p.m. The motion carried unanimously. Authorization was given to post the regular meeting date, time, and location accordingly.
    - ii. **Current Fire Protection Joint Services Agreement By and Between City of Idaho Falls, Idaho and Bonneville County Fire Protection District No. 1 and Designation/Appointment of Representative**.  
Discussion was held regarding the current agreement with the City of Idaho Falls. Dana Kirkham noted the contractual obligations contained in the agreement, including the requirement to designate a representative to negotiate with the City of Idaho Falls. Following discussion, a motion was made to appoint Dana Kirkham as the designated representative for negotiations with the City of Idaho Falls. Said motion was made by Derik Nielsen and seconded by John Taylor. The motion carried unanimously.

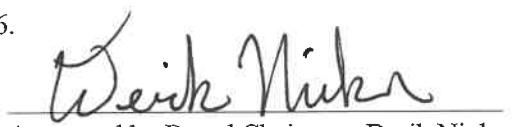
- iii. Fire Chief Role and Responsibilities. Discussion was briefly had regarding Chief Jon Molbert's current job description. Request was made by Dana Kirkham for Chief Molbert to complete and provide a list of his current job responsibilities.
- iv. Grange Lease Agreement. Mr. Fowler briefly discussed the current lease of 5590 S 45<sup>th</sup> W, Idaho Falls, ID 83402 (the "grange") to Signature Party and Events LLC and its termination date. Brief discussion was had with Shannon Kinghorn regarding her proposal to lease the grange. Following discussion, it was determined that a special meeting should be held to further discuss her proposal and the current status of operations. After discussion, it was determined that a special meeting would be held at 490 Memorial Drive, Idaho Falls, ID 83402, on January 26, 2026, at noon, to discuss a possible lease agreement with Shannon Kinghorn (or her designated entity). No further action was taken on the matter.

- b) Report from City of Idaho Falls Fire Department. Idaho Falls Fire Department Interim Chief Paul Radford reported a total of 327 EMS calls for the month, including responses within Ammon, and 112 engine calls. He also reported on the hatch pit fire, an east-side attic fire, and three fires of significance during the month. Interim Chief Radford further reported that the search for a new chief is expected to be concluded by the end of the month or mid-February.
- c) Report from Fire District. Fire District Chief Jon Molbert provided a year-in-review report, including discussion of personnel values, interdepartmental relationships, and total payments. He reported it had been a slower month, with a total of 34 calls. Those responses included assistance with the hatch pit fire, a structure fire in Swan Valley, motor vehicle accidents, and other related calls.

9. **Public Comment.** Paul Grate commented on his data review, including perceived deficiencies and concerns regarding response times. In response, Chief Molbert provided a brief response addressing discrepancies in Mr. Grate's reported numbers. Dana Kirkham further noted that the Fire District remains in the fact-finding phase regarding Mr. Grate's concerns and is not yet in a position to address them.

10. **Adjournment.** There being no further business to come before the Board of Commissioners at the meeting a motion was made to adjourn by Dana Kirkham and seconded by David Long with unanimous approval at 12:33 p.m.

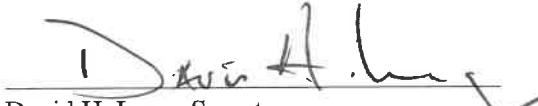
Approved the 12<sup>th</sup> day of February, 2026.



Derik Nielsen  
Approved by Board Chairman, Derik Nielsen

ATTEST:

The undersigned, as Secretary of the Bonneville County Fire Protection District No. 1, hereby attests that the foregoing minutes were approved by a proper vote of the Board of Commissioners of the Fire Protection District on the 12<sup>th</sup> day of February, 2026.

  
\_\_\_\_\_  
David H. Long, Secretary  


**BONNEVILLE COUNTY FIRE PROTECTION DISTRICT NO. 1**  
**NOTICE AND AGENDA FOR MONTHLY MEETING**  
**January 8, 2026**

**NOTE: This meeting will be conducted in person and by Zoom. Those joining by Zoom may connect with the following Meeting ID: 813 2985 9972 and Passcode: Fire2026. For those attending in person the number of persons permitted to attend may be limited for safety reasons. Priority for personal attendance shall be given to the five serving Fire District commissioners and other officers of the District.**

Notice is hereby given that the Bonneville County Fire Protection District No. 1 ("Fire District") will hold its regularly scheduled monthly meeting on Thursday, January 8, 2026, at the hour of 12:00 o'clock p.m. to be held in the conference room at Nelson Hall Parry Tucker, PLLC., located at 490 Memorial Drive, Suite 200, Idaho Falls, Idaho 83402 and by Zoom, as above mentioned. The Commissioners of the Fire District will take up the following agenda during the meeting:

1. Call to Order and Roll Call by Derik Nielsen.
2. Review and acceptance of November 4, 2025, Fire District Election and administration of oath of office for the following:

David A. Long	4-year term	Zone #3	unopposed
John D. Taylor	4-year term	Zone #4	elected
Tyler R. Gebb	4-year term	Zone #5	unopposed

**Action: Approve election results and administer oaths of office**
3. Discussion and action to determine officers or other officials of the Fire District.

**Possible Action: to determine and appoint the officers and other officials to act for the Fire District, including, but not limited to: Chairperson/President, Secretary & Treasurer, Assistant Secretary and Elections Clerk, District Communications' Officer, and Fire Chief, and other positions that the Commissioners deem appropriate.**
4. Consideration and possible action to adopt a proposed Banking Resolution authorizing the President/Chairman and Secretary/Treasurer to establish and maintain accounts with financial institutions, grant independent signing authority, superseded prior banking authorizations, and authorize financial institutions to rely upon the Banking Resolution.

**Possible Action: Adoption of Banking Resolution**
5. Discussion regarding Fire Chief roles and responsibilities (Discussion led by Commissioner Kirkham).
6. Review and approval of minutes for regular meeting held on December 11, 2025.

**Action: Approve minutes of regular meeting held on 12/11/2025.**
7. Review and action on January 2026 monthly bills and financial statement for preceding month (Terri Gazdik).

**Action: Approve monthly bills and financial report.**
8. Review and possible approval of Searle and Hart & Associates, PLLC engagement for annual audit.

**Possible Action: Approve Searle and Hart & Associates. PLLC engagement letter for annual audit.**
9. Discussion and Reports from District Operations Officer, Fire Chiefs, and legal counsel, including:
  - a. Operations Officer Richard Fowler, or his designee:
    - (1) General operations report.
    - (2) Discussion regarding regular meeting date, time, and location for calendar year 2026 and possible change of regular meeting date, time, and/or location for calendar year 2026.

**Possible Action: Change of regular meeting date, time, and/or location for calendar year 2026.**

(3) Possible presentation of proposal to lease the Fire District's grange facility by Shannon Kinghorn and possible discussion on said proposal. The Board may consider directing Fire District's legal counsel to prepare a lease agreement and authorizing Communications Officer Richard Fowler to execute said lease agreement on behalf of the Fire District.

**Possible Action: Direct legal counsel to prepare a lease agreement for the grange facility with Shannon Kinghorn (or her designated entity) and authorize Richard Fowler to execute said lease agreement on behalf of the Fire District.**

(4) Discussion on current "Fire Protection Joint Services Agreement By and Between City of Idaho Falls, Idaho and Bonneville County Fire Protection District No. 1", and discussion and possible action to appoint of one (1) or more representatives to meet with the City of Idaho Falls for purposes of negotiating a possible extension of said agreement.

**Possible Action: Designation/Appointment of one (1) or more representatives for purposes of negotiating possible extension of joint services agreement with IFFD.**

b. Interim Chief Paul Radford, report regarding Idaho Falls Fire Department activity and needs.  
c. Chief Jonathan Molbert, report regarding Ammon Area fire responses activity and needs.

10. Patron and community comments (limited to 5 minutes each)

11. **Summary of Action Items:**

- (a) Approve election results and administer oaths of office.
- (b) Possible action to determine and appoint the officers and other officials to act for the Fire District, including, but not limited to: Chairperson/President, Secretary & Treasurer, and Assistant Secretary and Elections Clerk, District Communication's Officer, and Fire Chief, and other positions that the Commissioners deem appropriate.
- (c) Possible action to adopt Banking Resolution.
- (d) Approval of December 11, 2025, regular meeting minutes.
- (e) Approval of monthly bills and financial report.
- (f) Possible action to approve Searle and Hart & Associates, PLLC engagement letter for annual audit.
- (g) Possible action to change regular meeting date, time, and/or location for calendar year 2026.
- (h) Possible action to direct legal counsel to prepare a lease agreement for the grange facility with Shannon Kinghorn (or her designated entity) and authorization for Richard Fowler to execute said lease agreement on behalf of the Fire District.
- (i) Possible action to designate/appoint one (1) or more representatives for purposes of negotiating possible extension of joint services agreement with IFFD.

12. Recess/Adjournment.

**BONNEVILLE COUNTY  
FIRE DISTRICT #1**

**November 4, 2025**

Bonneville County  
Consolidated Election - November 4, 2025

November 04, 2025

Detailed Results by Contest

Bonneville Fire Protection District 1 Commissioner Subdistrict 4  
Vote For 1

				Total Registered Voters	Total Votes Cast
				Under Votes	Over Votes
		Ralph Isom	John Taylor	NON	NON
01	2	11	0	0	1,482
02	0	0	0	0	1,193
03	0	0	0	0	768
04	5	0	0	0	1,351
05	0	0	0	0	1,156
06	0	0	0	0	1,203
08	0	2	0	0	2
10	0	1	0	0	1,161
14	0	0	0	0	954
21	11	21	0	0	1,870
22	21	43	0	0	1,017
23	16	20	0	0	1,618
24	2	9	0	1	1,828
25	0	0	0	0	1,179
27	26	34	0	12	1,659
28	74	185	0	38	1,170
37	56	44	0	1	787
38	83	75	0	11	866
39	44	58	0	0	1,563
40	19	44	0	0	1,053
41	90	301	0	31	1,849
42	79	0	0	0	1,396
					98

Bonneville County  
Consolidated Election - November 4, 2025

November 04, 2025

Detailed Results by Contest

Bonneville Fire Protection District 1 Commissioner Subdistrict 4  
Vote For 1

		Total Votes Cast		Total Registered Voters	
		Under Votes	Over Votes	NON	NON
43	21	10	0	0	1,053
44	22	38	0	0	1,285
45	14	57	0	0	1,328
46	47	90	0	13	1,825
47	25	30	0	0	1,102
48	60	132	0	16	1,457
49	45	70	0	15	1,036
50	54	143	0	13	1,674
51	45	109	0	14	987
52	67	105	0	28	1,534
53	67	228	0	45	1,658
54	1	0	0	0	24
58	41	77	0	0	1,607
59	69	159	0	43	1,700
Contest Total		1,046	2,153	285	45,447
				3,199	

STATE OF IDAHO  
COUNTY OF  
BONNEVILLE



We, the commissioners of the county and state aforesaid, acting as a Board of Canvassers of Election, do hereby state that the attached is a true and complete abstract of all votes cast within this county at the **Consolidated Election** held **November 4, 2025**, as shown by the records now on file in the County Clerk's office.

*Mark Mayron*  
*Jeff Poulter*  
*John*

County Board of Canvassers

Attest: Chris Poulter  
Clerk



I, Christopher Poulter, County Clerk of said county and state, do hereby certify that the attached is a full, true and complete copy of the abstract of votes for the candidate/issue therein named as appeared on the election ballot held **November 4, 2025**, as shown by the record of the Board of Canvassers filed in my office this 12th day of November, 2025.

*Chris Poulter*  
County Clerk

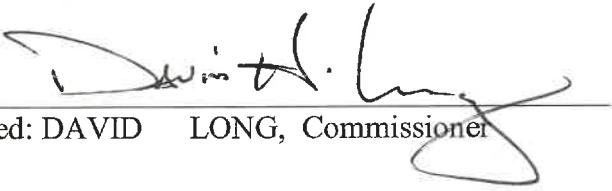


## OATH OF OFFICE

OF

### BONNEVILLE COUNTY FIRE PROTECTION DISTRICT NO. 1

I do solemnly swear (or affirm) that I will support the Constitution of the United States and the State of Idaho and lawfully and diligently perform all duties of a duly elected Commissioner of the Bonneville Fire District No. 1 and that I am a lawful resident of Bonneville County, State of Idaho, a registered voter and elector in Bonneville Fire District No. 1 residing in Zone #3.

  
Signed: DAVID LONG, Commissioner

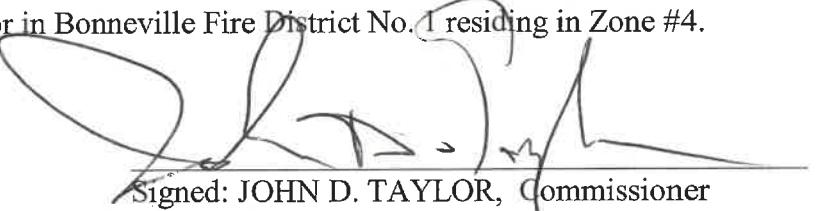
SUBSCRIBED AND SWORN to me before this 8th day of January, 2026.

  
DOUGLAS R. NELSON, Election Official  
Bonneville Fire District No. 1



**OATH OF OFFICE  
OF  
BONNEVILLE COUNTY FIRE PROTECTION DISTRICT NO. 1**

I do solemnly swear (or affirm) that I will support the Constitution of the United States and the State of Idaho and lawfully and diligently perform all duties of a duly elected Commissioner of the Bonneville Fire District No. 1 and that I am a lawful resident of Bonneville County, State of Idaho, a registered voter and elector in Bonneville Fire District No. 1 residing in Zone #4.

  
Signed: JOHN D. TAYLOR, Commissioner

SUBSCRIBED AND SWORN to me before this 8th day of January, 2026.

  
DOUGLAS R. NELSON, Election Official  
Bonneville Fire District No. 1

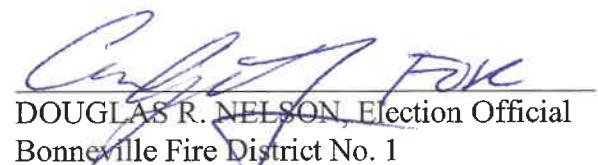


**OATH OF OFFICE  
OF  
BONNEVILLE COUNTY FIRE PROTECTION DISTRICT NO. 1**

I do solemnly swear (or affirm) that I will support the Constitution of the United States and the State of Idaho and lawfully and diligently perform all duties of a duly elected Commissioner of the Bonneville Fire District No. 1 and that I am a lawful resident of Bonneville County, State of Idaho, a registered voter and elector in Bonneville Fire District No. 1 residing in Zone #5.

  
\_\_\_\_\_  
Signed: TYLER R. GEBS, Commissioner

SUBSCRIBED AND SWORN to me before this 8th day of January, 2026.

  
\_\_\_\_\_  
DOUGLAS R. NELSON, Election Official  
Bonneville Fire District No. 1

**Bonneville County Fire Protection District No. 1**

**Banking Resolution Confirmation**

The following resolution was unanimously adopted at a regularly noticed and convened meeting of the Bonneville County Fire Protection District No. 1 ("Fire District") held January 8, 2026;

**RESOLVED:**

**1. Authority to Establish Accounts.**

That **Derik Nielsen**, President/Chairman, and **David Long**, Secretary/Treasurer, are duly authorized, on behalf of the District, to establish and maintain accounts with banks, credit unions, and other financial institutions.

**2. Authorized Signatories.**

That each of the following individuals, namely: **Derik Nielsen**, President/Chairman, and **David Long**, Secretary/Treasurer, is authorized to act individually and independently, to sign, create, modify, and otherwise manage accounts created with banks, credit unions and other financial institutions as well as sign checks and negotiable instruments related to such accounts for and on behalf of the Fire District.

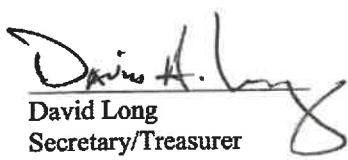
**3. Supersession of Prior Authorizations.**

That this resolution supersedes and replaces any and all prior authorizations, resolutions, or designations relating to banking authority, account creation, or authorized signatories.

**4. Reliance by Financial Institutions.**

The undersigned confirm that the foregoing actions have been lawfully taken by the Fire District, and that financial institution may rely upon this *Banking Resolution* in establishing, maintaining, and managing accounts and investments as may be established by the Fire District.

Executed this 8<sup>th</sup> day of January, 2026.

  
David Long  
Secretary/Treasurer

  
Derik Nielsen  
President/Chairman

**CERTIFICATION**

The undersigned, acting as the duly appointed assistant secretary and legal counsel for the Fire District hereby certifies that the foregoing Resolution was unanimously adopted at a lawfully convened and noticed meeting of the Fire District held January 8, 2026, in Idaho Falls, Bonneville County, State of Idaho.

  
Abigail E. French  
Assistant Secretary and Legal Counsel  
Bonneville County Fire Protection District 1

Bonneville County Fire Protection District #1

Summary of Accounts Payable

January 8, 2028

Vendor	Purchase	Invoice Date	Due Date	Invoice Amount	Net Amt Due
Nelson Hall Parry Tucker PA	Dec stmt	12/31/25	Upon receipt	3,444.00	3,444.00
Cooper Norman	Inv 199442	12/31/25	Upon receipt	5,020.00	5,020.00
Rocky Mountain Power	S 55th 2137 S Ammon 3575 Brookfield	11/21/25 01/05/25 01/05/25	pd online pd online pd online	131.00	131.00
Intermountain Gas	144 S 55th W 2137 S Ammon 3575 Brookfield Lane	01/02/26 01/05/26 01/05/26	pd online pd online pd online	349.44 436.25 65.17	349.44 436.25 65.17
Cardmember Services	#4788 Berg #0216 Fowler #5644 - Molbert #8458 - Banda #0879- Norman	01/08/26 01/08/26 01/08/26 01/08/26 01/08/26	Upon receipt Upon receipt Upon receipt Upon receipt Upon receipt	73.90 91.44 3,016.28 29.95 744.05	73.90 91.44 3,016.28 29.95 744.05
A-1 Fire Protection Services	Inv 28322	12/12/25	Upon receipt	98.00	98.00
ALSCO	LBLA2639042	12/17/25	Upon receipt	244.96	244.96
Allied	InvAR588590	01/02/26	Upon receipt	24.57	24.57
Boomers Electronics	Inv 3577	12/26/26	Upon receipt	2,418.45	2,418.45
City of Ammon	Inv 11325 - fuel 2137 S Ammon Rd - utilities 3575 Brookfield - utilities	12/09/25 12/31/25 12/31/25	Upon receipt Upon receipt Upon receipt	1,796.94 142.36 115.97	1,796.94 142.36 115.97
City of Idaho Falls	January payment	01/01/26	Upon receipt	454,561.12	454,561.12
O'Reilly	6899-139284	12/22/25	Upon receipt	75.02	75.02
TJ Sports	Inv 37267,37268	12/01/25	Upon receipt	1,499.50	1,499.50
Yellowstone Lumber	Inv 2512-163092	11/17 & 11/24	Upon receipt	113.50	113.50
WEX	Dec stmt	12/31/25	Upon receipt	94.72	94.72
Total				474,586.59	474,586.59
<b>Financial Institution</b>		<b>Amount</b>	<b>Current Interest Rate</b>	<b>Fiscal year City of Idaho Falls payments Due</b>	
Idaho Central Credit Union	matures 4/14/2026	304,330.81	4.91%	October	x 454,561.88
Frontier Credit Union	matures 4/14/2026	276,581.56	4.18%	January	x 454,561.12
Mountain America Federal Credit Union	matures 9/20/2026	340,170.38	4.89%	April	454,561.50
Westmark	matures 10/8/26	307,135.60	4.15%	July	454,561.50
Citizens Community Bank/Glacier	matures 5/27/2026	298,768.91	3.50%	Total	1,818,246.00
Lookout CU	matures 2/14/26	290,467.15	4.07%		
Bank of Commerce CD #1003	matures 5/11/26	314,351.59	3.74%		
Connections CU CD	matures 6/13/26	304,459.37	4.16%		
DL Evans	matures 4/30/2026	289,513.49	4.18%		
LGIP		3,970,671.12	4.11%		
Stifel		559,552.28	3.50%		
Connections savings		31.37			
Frontier savings		6.50			
Idaho Central Credit Union Savings		25.00			
Mountain America Federal Credit Union		1.00			
Westmark Savings		25.28			
Lookout Credit Union savings		25.70			
Lookout Credit Union savings		25.08			
Bank of Commerce savings		50,708.54	0.45%		
Bank of Commerce		-275,763.63			
TOTAL		7,031,087.10			

Authorization to pay bills

*Deb Nulan*

9:30 AM  
01/08/26  
Accrual Basis

**BONNEVILLE COUNTY FIRE PROTECTION DISTRICT #1**  
**Profit & Loss Budget vs. Actual**  
**October through December 2025**

	Oct - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
400 · Tax Revenues	233,269.27	166,248.00	67,021.27	140.3%
430 · Interest Income	54,368.75	68,749.97	-14,381.22	79.1%
440 · Miscellaneous Income	11,214.47	9,994.00	1,220.47	112.2%
450 · Contract Fire Revenue	21,253.18	0.00	21,253.18	100.0%
<b>Total Income</b>	<b>320,105.67</b>	<b>244,991.97</b>	<b>75,113.70</b>	<b>130.7%</b>
<b>Expense</b>				
<b>500 · Advertising</b>				
501 · Public Relations - Ammon	842.51	0.00	842.51	100.0%
502 · Fire Prevention - Ammon	111.83	0.00	111.83	100.0%
500 · Advertising - Other	0.00	2,494.00	-2,494.00	0.0%
<b>Total 500 · Advertising</b>	<b>954.34</b>	<b>2,494.00</b>	<b>-1,539.66</b>	<b>38.3%</b>
<b>510 · Audit Fees</b>	0.00	5,006.00	-5,006.00	0.0%
<b>520 · Vehicle and Travel</b>				
521 · Auto Fuel & Oil	5,155.94	6,244.00	-1,088.06	82.6%
522 · Travel	204.12	0.00	204.12	100.0%
523 · Contract Fire-Fuel & Travel	4,290.76	0.00	4,290.76	100.0%
<b>Total 520 · Vehicle and Travel</b>	<b>9,650.82</b>	<b>6,244.00</b>	<b>3,406.82</b>	<b>154.6%</b>
<b>530 · Building &amp; Grounds Maintenance</b>				
531 · Building Maint/Operations	2,406.43	0.00	2,406.43	100.0%
532 · Grounds Repair & Maint	320.56	0.00	320.56	100.0%
530 · Building & Grounds Maintenance - Other	1,442.39	5,006.00	-3,563.61	28.8%
<b>Total 530 · Building &amp; Grounds Maintenance</b>	<b">4,169.38</b">	<b">5,006.00</b">	<b>-836.62</b>	<b>83.3%</b>
<b>540 · Equipment Maintenance</b>				
541 · Equipment Repair & Maint	800.63	0.00	800.63	100.0%
542 · Vehicle Repair & Maint	2,603.50	0.00	2,603.50	100.0%
540 · Equipment Maintenance - Other	0.00	16,682.25	-16,682.25	0.0%
<b>Total 540 · Equipment Maintenance</b>	<b>3,404.13</b>	<b>16,682.25</b>	<b>-13,278.12</b>	<b>20.4%</b>
<b>550 · Capital Outlay</b>	0.00	15,244.00	-15,244.00	0.0%
<b>560 · Commissioners(wage, tax, Persi)</b>	36,841.95	30,000.00	6,841.95	122.8%
<b>570 · Computer Support &amp; Equip</b>				
571 · IT - Computer Support & Equip	8,281.62	0.00	8,281.62	100.0%
570 · Computer Support & Equip - Other	0.00	14,503.00	-14,503.00	0.0%
<b>Total 570 · Computer Support &amp; Equip</b>	<b>8,281.62</b>	<b>14,503.00</b>	<b>-6,221.38</b>	<b>57.1%</b>
<b>580 · Property Insurance</b>	0.00	10,003.00	-10,003.00	0.0%
<b>590 · Training &amp; Safety</b>				
591 · Training & Certification	321.25	0.00	321.25	100.0%
590 · Training & Safety - Other	2,418.45	4,500.00	-2,081.55	53.7%
<b>Total 590 · Training &amp; Safety</b>	<b">2,739.70</b">	<b">4,500.00</b">	<b>-1,760.30</b>	<b>60.9%</b>
<b>600 · Workmens Compensation</b>	0.00	16,997.00	-16,997.00	0.0%
<b>610 · Dues &amp; Subscriptions</b>	1,110.00	750.00	360.00	148.0%
<b>620 · Legal Costs</b>	10,569.35	20,494.00	-9,924.65	51.6%
<b>630 · Accounting Costs</b>	16,825.00	15,750.00	1,075.00	106.8%
<b>640 · Supplies and Miscellaneous</b>				
641 · Supplies				
641.01 · Department Supplies	1,849.84	0.00	1,849.84	100.0%
641.02 · Office Supplies/Expense	350.12	0.00	350.12	100.0%
641.03 · Custodial Supplies	541.87	0.00	541.87	100.0%
641 · Supplies - Other	1,042.21	0.00	1,042.21	100.0%
<b>Total 641 · Supplies</b>	<b">3,784.04</b">	<b>0.00</b>	<b>3,784.04</b>	<b>100.0%</b>
<b>642 · Miscellaneous</b>	96.56	0.00	96.56	100.0%
<b>643 · Clothing &amp; Uniforms</b>	4,603.66	0.00	4,603.66	100.0%
646 · Postage - Ammon	31.01	0.00	31.01	100.0%
647 · Taxes & Licenses	1,737.50	0.00	1,737.50	100.0%
640 · Supplies and Miscellaneous - Other	535.00	18,750.00	-18,215.00	2.9%
<b>Total 640 · Supplies and Miscellaneous</b>	<b">10,787.77</b">	<b">18,750.00</b">	<b>-7,962.23</b>	<b>57.5%</b>
<b>650 · Utilities</b>	5,221.81	7,744.00	-2,522.19	67.4%

9:30 AM  
01/08/26  
Accrual Basis

BONNEVILLE COUNTY FIRE PROTECTION DISTRICT #1  
Profit & Loss Budget vs. Actual  
October through December 2025

	Oct - Dec 25	Budget	\$ Over Budget	% of Budget
<b>660 · Payroll, Benefits, &amp; Taxes</b>				
<b>661 · Wages &amp; Salaries</b>	466,649.14	565,256.00	-98,606.86	82.6%
<b>663 · Employee Benefits</b>	182,762.29	0.00	182,762.29	100.0%
<b>665 · Wages - Tax Employer</b>	34,766.26	0.00	34,766.26	100.0%
<b>660 · Payroll, Benefits, &amp; Taxes - Other</b>	0.05	0.00	0.05	100.0%
<b>Total 660 · Payroll, Benefits, &amp; Taxes</b>	<b>684,177.74</b>	<b>565,256.00</b>	<b>118,921.74</b>	<b>121.0%</b>
<b>700.00 · Payments - City of Idaho Falls</b>	<b>454,561.88</b>	<b>454,562.00</b>	<b>-0.12</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>1,249,295.49</b>	<b>1,209,985.25</b>	<b>39,310.24</b>	<b>103.2%</b>
<b>Net Income</b>	<b>-929,189.82</b>	<b>-964,993.28</b>	<b>35,803.46</b>	<b>96.3%</b>



November 21, 2025

Bonneville County Fire Protection District #1  
Board of Commissioners  
1000 Riverwalk Drive, Suite 100  
PO Box 51330  
Idaho Falls, Idaho 83405-1330

The following represents our understanding of the services we will provide Bonneville County Fire Protection District #1.

You have requested that we audit the financial statements of the governmental activities and each major fund, of Bonneville County Fire Protection District #1, as of September 30, 2025, and for the year then ended and the related notes to the financial statements, which collectively comprise the Bonneville County Fire Protection District #1's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

The objectives of our audit 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Accounting principles generally accepted in the United States of America, (U.S. GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Budget to Actual Comparison
- Schedule of Employer's Share of Net Pension Liability – PERSI Base plan
- Schedule of Employer Contributions – PERSI Base Plan

Supplementary information other than RSI will accompany the Bonneville County Fire Protection District #1's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS:

- Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual-General Fund

#### **Auditor Responsibilities**

We will conduct our audit in accordance with GAAS in accordance with Government Auditing Standards. As part of an audit in accordance with GAAS and Government Auditing Standards of the Comptroller General of the United States of America, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate, that raise substantial doubt about the Bonneville County Fire Protection District #1's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America.

We have identified the following significant risks of material misstatement as part of our auditing planning:

- According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

## **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Bonneville County Fire Protection District #1's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

## **Management Responsibilities**

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulation applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year periods under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
- g. For acceptance of non-attest services, including identifying the proper party to oversee non-attest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the schedule of revenues, expenditures, and changes in fund balance-budget and actual-general fund which is supplementary information, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding the supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representation made to us in connection with the audit.

## **Nonattest Services**

With respect to any nonattest services we perform,

At the end of the year, we agree to perform the following:

- Propose adjusting or correcting journal entries to be reviewed and approved by Bonneville County Fire Protection District #1's management.
- Record new equipment purchased and remove equipment sold or disposed of on depreciation schedule to be reviewed and approved by Bonneville County Fire Protection District #1's management.
- Prepare the annual financial statements. Bonneville County Fire Protection District #1. However, we will provide advice and recommendations to assist management of Bonneville County Fire Protection District #1 in performing its responsibilities.

Bonneville County Fire Protection District #1's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the proposed audit adjustments and corrections, preparation of depreciation schedule, and financial statements preparation previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise Bonneville County Fire Protection District #1 with regard to the preparation of the financial statements, but Bonneville County Fire Protection District #1 must make all decisions with regard to those matters.

## **Reporting**

We will issue a written report upon completion of our audit of Bonneville County Fire Protection District #1's basic financial statements. Our report will be addressed to the governing body of Bonneville County Fire Protection District #1. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance.

If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue a report as a result of this engagement. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standard*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

## **Other Matters**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

## **Provisions of Engagement Administration, Timing, and Fees**

During the course of the engagement, we may communicate with you or your personnel via fax or email, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. For example, such transmissions might include, but not be limited to trial balance information and bank information. We have obtained confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

The timing of our audit will be scheduled for performance and completion as follows:

	Begin	Complete
Document internal control and preliminary tests	November	January
Observe physical inventories	N/A	N/A
Mail confirmations	February	March
Perform year-end audit procedures	April	May
Issue audit reports	May	May

Dana Izatt or Amy Briggs is the engagement partner or manager for the audit services specified in this letter. His responsibilities include supervising Searle Hart and Associates, PLLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket

expenses. An invoice will be rendered upon completion of the audit and is payable upon presentation. We estimate that our fee for the audit will range between \$11,500 to \$20,500. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Bonneville County Fire Protection District #1's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to management the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Searle Hart and Associates, PLLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to others pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Searle Hart and Associates, PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. The regulators may intend or decide to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.

We appreciate the opportunity to submit this proposal to continue service as your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Searle Hart and Associates, PLLC  
412 Grand Loop  
Rexburg, Idaho 83440

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

Bonneville County Fire Protection District #1

Acknowledged and agreed on behalf of the Bonneville County Fire Protection District #1 by:

Name: Derek Nicker

Title: Chairman

# Poulsen VanLeuven & Catmull PA

**Certified Public Accountants**

Members of the American Institute of CPA's  
and the Idaho Society of CPA's  
**Jeffrey D. Poulsen, CPA**  
**Darren B. VanLeuven, CPA**  
**Jacob H. Catmull, CPA**

## Report on the Firm's System of Quality Control

October 23, 2023

To the Members of Searle Hart & Associates PLLC  
and the Peer Review Committee of the Nevada Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Searle Hart & Associates PLLC (the firm) in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, which included a compliance audit under the Single Audit Act.

As a part of our review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Searle Hart & Associates PLLC in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Searle Hart & Associates PLLC has received a peer review rating of *pass*.

*Poulsen VanLeuven & Catmull*

Poulsen VanLeuven & Catmull PA

## BCFD1 Year in Review 2025

Emergency Service Calls		Divisions	
<b>Fires</b>	<b>40</b>	<b>Wildland Division</b>	
Structure	6	Deployments	7
Natural Vegetation	3	Amount	\$353,924.68
Other Outside	20	Deployment Hours	3635
Vehicle	8	Deployment Training Hours	696
Other	3		
<b>Hazardous Conditions</b>	<b>179</b>	<b>Training Division</b>	
Vehicle Accidents	53	Total Training Hours	4290
Haz-Mat Cleanup	22	Fire Academy	1501.5
Natural Gas Leak/CO	66	Hazmat	943.8
Smoke	19	Wildland	514.8
Electrical	12	EMS	471.9
Extrication	2	Daytime Training	386.1
Other	5		
		Company Evolutions	257.4
		Other	214.5
<b>Alarm Activations</b>	<b>121</b>	<b>Prevention Division</b>	
Unintentional	58	Total Inspections	569
System Malfunction	33	City of Ammon	373
Smoke Detector Act., No Fire	10	County at Large	196
False Alarm	20	Total Prevention Activities	102
<b>Service Calls</b>	<b>71</b>	Public Education	64
Assist/Rescue	29	Public Relations	38
Canceled Enroute	35		
EMS Related	1		
Public Service	6		
<b>TOTAL</b>	<b>411</b>		
<b>Estimated Loss</b>		<b>\$386,650.00</b>	
Property Value		\$295,850.00	
Contents Value		\$90,800.00	
<b>Estimated Saved</b>		<b>\$3,507,400.00</b>	
Property Value		\$3,140,900.00	
Contents Value		\$366,500.00	

2025 Wildland Deployment Cost/Revenue Analysis

UNKNOWN DISTRICT + FROM FIRE SEASON 2025