

BONNEVILLE COUNTY FIRE PROTECTION DISTRICT NO. 1

Minutes of Regular Meeting held February 8, 2024

The Bonneville County Fire Protection District No. 1 (“Fire District”) held its regular monthly meeting of Commissioners on Thursday the 8th day of February, 2024 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. 843 1907 5816, and Passcode Fire2024.

The following were present:

Commissioners Ralph Isom, Derik Nielsen (via phone), and David Long (via phone) were present. Commissioner Dana Kirkham and Commissioner Tyler Gebbs were not in attendance. The following were also present: Attorney Abigail French, Fire Chief Stacy Hyde, City of Idaho Falls Fire Department Chief Duane Nelson, Fire Marshal Keith Banda, James Hitch, Fire Marshal for Bonneville County Ronald Anderson, and BCFD (via Zoom). 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 Chairman Ralph Isom.
2. **Approval of Minutes.** Minutes of the regular meeting of Commissioners held on January 11, 2024, were reviewed. A motion to accept the minutes was made by Derik Nielsen and seconded by David Long. Said motion carried with the following vote: Aye- David Long, Derik Nielsen, and Ralph Isom. Nay- None. Minutes of the special meeting of Commissioners held on February 2, 2024, were reviewed. A motion to accept the minutes was made by Derik Nielsen and seconded by David Long. Said motion carried with the following vote: Aye- David Long, Derik Nielsen, and Ralph Isom. Nay- None.
3. **Monthly Financial Report and Bill Authorization.** The summary of accounts payable dated February 8, 2024, prepared and submitted by Accountant Terri Gazdik, was presented by Dick Fowler on behalf of Ms. Gazdik, with a total expenditure of \$16,864.33. Following discussion and upon motion by David Long and seconded by Derick Nielsen, and unanimously accepted, the report was approved for a total expenditure of \$16,864.33.
4. **Review and Authorization of 2023 Bonneville County Fire District No. 1 Audit Engagement Letter from Searle Hart & Associates.** The proposed Audit Engagement letter from Searle Hart & Associates was briefly discussed. Following discussion, a motion to authorize execution of the engagement letter by Chairman Ralph Isom was made by David Long and seconded by Derik Nielsen. Said motion carried with the following vote: Said motion carried with the following vote: Aye- David Long, Derik Nielsen, and Ralph Isom. Nay- None.

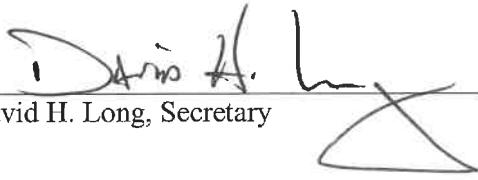
5. Given Commissioner Dana Kirkham's absence, no action was taken on the review and acceptance of the November 7, 2023, election and administration of oath.
6. **Discussion and Reports.** The following items were reviewed and discussed, or actions were taken:
 - a. District Operations Officer Dick Fowler gave his monthly report. Specific discussion was had on the need for gravel as well as the estimated cost of \$10,000.00 to \$15,000.00. After discussion, it was determined that Mr. Fowler would get a few bids on the project before action was taken on the matter.
 - b. City of Idaho Falls Fire Department Chief Duane Nelson reported a total of one hundred and four (104) calls, of which thirty-nine (39) were fire related. Chief Nelson reported it had been a busy month. Chief Nelson reported that the City of Idaho Falls was ready to start negotiations on the joint services agreement with the Fire District. It was determined that Dick Fowler would meet with Chief Nelson to begin discussions on the matter.
 - c. Fire Chief Stacy Hyde reported a total of twenty-five (25) calls, which included one (1) structure fire, namely the fire at Texas Roadhouse Restaurant. Chief Hyde estimated losses at \$200,000.00. Chief Hyde reported on the 'Year in Review' handout, a copy of which is attached to these minutes. Chief Hyde also reported on the proposed construction/addition of a fueling station. Specifically, Chief Hyde reported on the estimates/bids he had received, copies of which are attached to these minutes. Discussion was had by the commissioners on the need to review the bids before formal action was taken. In addition, Derik Nielsen recommended that bids be collected for the necessary concrete and electrical work so that the commissioners knew the total cost of the project before action was taken. No formal action was taken on the matter. Finally, Chief Hyde reported on the enforcement of the fire code, and the various meetings he had with Austin Back and other Bonneville County employees regarding the need to clarify jurisdiction on fire code enforcement. Chief Hyde reported that he had a meeting with the Bonneville County Commissioners to further discuss the matter later in the afternoon.
7. **Public Comment.** No public comments were made.
8. **Adjournment.** There being no further business to come before the Board of Commissioners at the meeting a motion was made to adjourn by Derik Nielsen and seconded by David Long with unanimous approval at 12:51 p.m.

Approved the 13th day of March, 2024.


Approved by Board Chairman

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 13th day of March, 2024.



David H. Long, Secretary

BONNEVILLE COUNTY FIRE PROTECTION DISTRICT NO. 1
NOTICE AND AGENDA FOR MONTHLY MEETING
February 8, 2024

NOTE: This meeting will be conducted in person and by Zoom. Those joining by Zoom may connect with the following Meeting ID: 843 1907 5816 and Passcode: Fire2024. For those attending in person the number of persons permitted to attend may be limited for health 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, February 8, 2024, 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 Chairman Ralph Isom.
2. Review and approval of minutes for the regular meeting held January 11, 2024.
Action: Approve minutes of regular meeting held 01/11/2024.
3. Review and approval of minutes for the special meeting held February 2, 2024.
Action: Approve minutes of special meeting held on 02/02/2024.
4. Discussion and Reports from Terri Gazik, CPA:
 - 1) Review and action on February 2024 monthly bills and financial statement for preceding month.
Action: Approve monthly bills and financial report.
 - 2) Discussion and possible action regarding Audit Engagement Letter from Searle Hart & Associates, PLLC (Terri Gazdik).
Possible Action: Authorize execution of 2023 Bonneville County Fire District No. 1 Audit Engagement Letter from Searle Hart & Associates, PLLC.
5. Review and acceptance of November 7, 2023, Fire District Election and administration of oath of Office for the following:

| | | | |
|--------------|-------------|---------|-----------|
| Dana Kirkham | 4-year term | Zone #2 | unopposed |
|--------------|-------------|---------|-----------|

Action: Approve election results and administer oath of office.
6. Discussion and Reports from District Operations Officer, Fire Chiefs and legal counsel, including:
 - a. Richard Fowler, Operations Officer:
 - (1) Operations report.
 - (2) Discussion regarding need and potential purchase of gravel for property located adjacent to 65th South (York Road)
Possible Action: Authorize purchase of gravel for property located adjacent to 65th South (York Road)
 - b. Chief Duane Nelson, report regarding Idaho Falls Fire Department activity and needs.
 - c. Chief Stacy Hyde, report regarding Ammon Area fire responses activity and needs.
 - (1) Discussion regarding need for fueling station and proposed purchase/construction of fueling station.
Possible Action: Authorize the construction/addition of fueling station.
7. Patron and community comments (limited to 5 minutes each)

8. **Summary of Action Items:**

- (a) **Approval of January 11, 2024 regular meeting minutes.**
- (b) **Approval of February 2, 2024 special meeting minutes.**
- (c) **Approval of monthly bills and financial report.**
- (d) **Possible approval to execute 2023 Bonneville County Fire District No. 1 Audit Engagement Letter from Searle Hart & Associates, PLLC.**
- (e) **Approval of election results and administration of oath of office.**
- (f) **Possible approval of purchase of gravel for property located adjacent to 65th South (York Road)**
- (g) **Possible approval of construction/addition of fueling station.**

9. Recess/Adjournment

Bonneville County Fire Protection District No. 1, Derik M. Nielsen, Dana Kirkham, David H. Long, Ralph Isom, and Tyler Gebbs,
Commissioners.

Bonneville County Fire Protection District #1

Summary of Accounts Payable


February 8, 2024

| Vendor | Purchase | Invoice Date | Due Date | Invoice Amount | Net Amt Due |
|------------------------------------|------------------------------------|---------------|--------------|------------------|------------------|
| Nelson Hall Parry Tucker PA | Jan billin | 01/31/24 | Upon receipt | - | - |
| Cooper Norman | Jan billing | 01/31/24 | Upon receipt | 5,280.00 | 5,280.00 |
| Century Link | 208-524-9124 | 01/10/24 | pd online | 35.02 | 35.02 |
| | 208-525-4800 | 01/28/24 | pd online | 20.53 | 20.53 |
| Rocky Mountain Power | S 55th, S 45th | 01/25/24 | pd online | 119.72 | 119.72 |
| | 2137 S Ammon | 01/10/24 | pd online | 672.52 | 672.52 |
| | 2137 S Ammon | 01/26/24 | pd online | 423.48 | 423.48 |
| Intermountain Gas | 144 S 55th W | 01/31/24 | pd online | 466.11 | 466.11 |
| | 2137 S Ammon | 02/01/24 | pd online | 559.19 | 559.19 |
| | 3575 Brookfield Lane | 02/01/24 | pd online | 87.77 | 87.77 |
| Cardmember Services | Ammon | 02/06/24 | Upon receipt | 3,263.28 | 3,263.28 |
| | BCFD | 02/06/24 | Upon receipt | 148.09 | 148.09 |
| Allied Business Solutions | AR478008 | 02/01/24 | Upon receipt | 87.98 | 87.98 |
| ALSCO | LBLA2458149,LBLA2461965 | 1/15, 1/29/24 | Upon receipt | 222.12 | 222.12 |
| BPA Health | IN 57289 | 02/01/24 | Upon receipt | 78.75 | 78.75 |
| City of Ammon | 2137 S Ammon | 01/30/24 | Upon receipt | 112.99 | 112.99 |
| | 3575 Brookfield | 01/30/24 | Upon receipt | 136.80 | 136.80 |
| D & L Cleaners | Jan billing | 02/01/24 | Upon receipt | 335.00 | 335.00 |
| Idaho Furnace Plumbing Service | Inv 24009735 | 01/03/24 | Upon receipt | 1,710.00 | 1,710.00 |
| Idaho Regional Optical Network Inc | Inv 4167 | 01/01/24 | Upon receipt | 1,200.00 | 1,200.00 |
| T-Mobile | 1/31/2024 strnt | 01/31/24 | Upon receipt | 358.28 | 358.28 |
| TJ Sports | 1/22/2024 | 01/22/24 | Upon receipt | 356.50 | 356.50 |
| Steven Berg | reimbursement - Testing event food | 12/16/23 | Upon receipt | 53.96 | 53.96 |
| Wex Fuel | Jan billing | 01/31/24 | Upon receipt | 1,136.24 | 1,136.24 |
| | Total | | | 16,864.33 | 16,864.33 |

| Financial Institution | Amount | Current Interest Rate |
|---------------------------------------|-------------------|-----------------------|
| Idaho Central Credit Union | matures 1/13/2024 | 277,584.64 4.43% |
| Frontier Credit Union | matures 4/11/2025 | 255,503.33 4.25% |
| Mountain America Federal Credit Union | matures 3/19/25 | 309,934.21 4.56% |
| Westmark | matures 4/02/2024 | 280,596.02 5.25% |
| Citizens Community Bank/Glacier | matures 5/27/2024 | 275,042.42 4.00% |
| Lookout CU | matures 4/19/25 | 266,205.73 5.00% |
| Bank of Commerce CD #6216 | matures 6/24/2024 | 293,723.11 4.25% |
| Connections CU CD | matures 6/1/2024 | 282,511.75 3.35% |
| DL Evans | matures 3/27/2024 | 263,858.04 3.05% |
| LGIP | | 5,052,980.36 5.42% |
| Stifel | | 515,381.26 5.00% |
| Connections savings | | 31.37 |
| Idaho Central Credit Union Savings | | 25.00 |
| Mountain America Federal Credit Union | | 5.00 |
| Westmark Savings | | 25.28 |
| Lookout Credit Union savings | | 2,617.78 |
| Lookout Credit Union savings | | 25.70 |
| Bank of Commerce savings | | 50,236.30 0.50% |
| Bank of Commerce | | 99,018.93 |
| Bank of Commerce MM | | 5,365.69 1.50% |
| TOTAL | | 8,230,671.92 |

| Fiscal year | 223-2024 |
|------------------------------|---------------------|
| City of Idaho Falls payments | |
| Due | |
| October | x 420,268.00 |
| January | x 420,268.00 |
| April | 420,268.00 |
| July | 420,268.00 |
| Total | 1,681,072.00 |

Authorization to pay bills



BONNEVILLE COUNTY FIRE PROTECTION DISTRICT #1

Profit & Loss Budget vs. Actual

October 2023 through January 2024

| | Oct '23 - Jan 24 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|--------------------|---------------|
| Income | | | | |
| 400.00 · Tax Revenues | 2,125,012.96 | 2,210,701.00 | -85,688.04 | 96.1% |
| 410.00 · Interest Income | 91,721.42 | 105,000.00 | -13,278.58 | 87.4% |
| 420.00 · Miscellaneous Income | 14,339.27 | 58,467.64 | -44,128.37 | 24.5% |
| 440.00 · Grant Proceeds | 3,000.00 | 427,500.00 | -424,500.00 | 0.7% |
| Total Income | 2,234,073.65 | 2,801,668.64 | -567,594.99 | 79.7% |
| Expense | | | | |
| 500.00 · Advertising | 7,050.22 | 3,333.36 | 3,716.86 | 211.5% |
| 505.00 · Auto - Fuel & Oil | 5,018.75 | 6,666.64 | -1,647.89 | 75.3% |
| 520.00 · Capital Outlay | 0.00 | 235,000.00 | -235,000.00 | 0.0% |
| 530.00 · Travel | 8.15 | 0.00 | 8.15 | 100.0% |
| 535.00 · Dues & Subscriptions | 1,270.00 | 1,666.64 | -396.64 | 76.2% |
| 550.00 · Ins - Fire, Auto & Liab. | 0.00 | 8,333.36 | -8,333.36 | 0.0% |
| 568.00 · Audit Fees | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 569.00 · Accounting Costs | 20,360.00 | 20,000.00 | 360.00 | 101.8% |
| 570.00 · Legal Costs | 10,893.36 | 22,666.64 | -11,773.28 | 48.1% |
| 572.00 · Contract Services - Fires | 50.95 | 0.00 | 50.95 | 100.0% |
| 575.00 · Building Maintenance/Operation | 9,706.84 | 11,666.64 | -1,959.80 | 83.2% |
| 580.00 · Miscellaneous | 4,456.70 | 0.00 | 4,456.70 | 100.0% |
| 581.02 · Clothing & Uniforms - Ammon | 6,882.64 | 0.00 | 6,882.64 | 100.0% |
| 585.00 · Office Supplies/Expense | 236.63 | 0.00 | 236.63 | 100.0% |
| 586.00 · Training & Certification | 261.31 | 2,500.00 | -2,238.69 | 10.5% |
| 615.00 · Repairs & Maint - Equipment | 3,490.94 | 15,000.00 | -11,509.06 | 23.3% |
| 616.00 · Vehicle Repair & Maintenance | 5,704.95 | 0.00 | 5,704.95 | 100.0% |
| 625.00 · Supplies | 7,515.76 | 21,666.64 | -14,150.88 | 34.7% |
| 630.00 · Taxes & Licenses | 1,196.00 | 0.00 | 1,196.00 | 100.0% |
| 640.00 · Utilities | 7,808.05 | 8,333.36 | -525.31 | 93.7% |
| 644 · Payroll, Benefits, & Taxes | | | | |
| 645.00 · Wages & Salaries | 396,203.09 | 663,583.28 | -267,380.19 | 59.7% |
| 647.00 · Employee Benefits | | | | |
| 648.00 · Insurances - Employee | 81,024.18 | 0.00 | 81,024.18 | 100.0% |
| 648.11 · HSA | 19,902.73 | 0.00 | 19,902.73 | 100.0% |
| 648.12 · PERSI | 46,090.47 | 0.00 | 46,090.47 | 100.0% |
| 648.13 · HRA | 2,674.42 | 0.00 | 2,674.42 | 100.0% |
| 648.14 · Phone Reim | 27.75 | 0.00 | 27.75 | 100.0% |
| 647.00 · Employee Benefits - Other | 228.75 | 0.00 | 228.75 | 100.0% |
| Total 647.00 · Employee Benefits | 149,948.30 | 0.00 | 149,948.30 | 100.0% |
| 650.00 · Wages - Tax Employer | 29,977.63 | 0.00 | 29,977.63 | 100.0% |
| 644 · Payroll, Benefits, & Taxes - Other | 12,711.80 | | | |
| Total 644 · Payroll, Benefits, & Taxes | 588,840.82 | 663,583.28 | -74,742.46 | 88.7% |
| 655.00 · Workmens Compensation | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| 660.00 · IT | 10,717.15 | 7,500.00 | 3,217.15 | 142.9% |
| 675.00 · Fire Dept Grant Expend | 2,994.00 | 0.00 | 2,994.00 | 100.0% |
| 700.00 · Payments - City of Idaho Falls | 840,536.00 | 840,536.00 | 0.00 | 100.0% |
| Total Expense | 1,534,999.22 | 1,888,452.56 | -353,453.34 | 81.3% |
| Net Income | 699,074.43 | 913,216.08 | -214,141.65 | 76.6% |



October 24, 2023

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, 2023, 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:

- Management's Discussion and Analysis
- 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 removing 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.

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 \$10,000 to \$18,000. 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 the 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 & Associates PLLC

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:

Paul A. Som

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. 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



Ammon Division Year in Review 2023

A Letter from the Chief

On behalf of the men and women dedicated to protecting the lives and property within our jurisdiction, I am pleased to present the 2023 Annual Report.

As we reflect on another successful and progressive year, I am filled with pride at the dedication and professionalism our firefighters exhibit daily in the performance of their duties, who continue to respond with a singular focus – the protection and safety of the citizens within our jurisdiction.

This last year we adopted the first collective bargaining agreement with Bonneville County Firefighters Local 5396. Additionally, with a grant we secured through Bonneville County Emergency Management, we were able to replace and upgrade our emergency communications with new Bendix King radios. The new radios give us access to communications with our federal partners without requiring a second radio and will ensure our firefighters have essential emergent communications for many years to come.

We will continue to embody the core values and culture that has built an organization dedicated to superior service and compassion. We are committed to the residents, visitors, and business owners of our community and we are constantly striving to improve our level of service to this community while seeking to operate in a fiscally responsible manner.

Just as we have in the past, as our community continues to grow we will continue to find innovative ways to provide the best service to our citizens for the lowest possible cost and we look forward to a successful 2024.

Stacy Hyde

Culvers,
July 4th



Propane Training,
May 1st

Emergency Calls for Service

| | |
|-------------------------------|------------|
| Fires..... | 34 |
| Structure..... | 4 |
| Natural Vegetation..... | 13 |
| Other Outside..... | 12 |
| Vehicle..... | 5 |
| Hazardous Conditions.. | 155 |
| Vehicle Accidents..... | 60 |
| Haz-Mat Cleanup..... | 7 |
| Natural Gas Leak/CO.... | 44 |
| Smoke | 26 |
| Electrical..... | 12 |
| Other..... | 6 |
| Alarm Activations..... | 137 |
| Unintentional..... | 68 |
| System Malfunction..... | 38 |
| False Alarm..... | 31 |
| Service Calls..... | 25 |
| Assist Other Agency..... | 10 |
| Public Assist..... | 6 |
| Other..... | 9 |
| TOTAL: | 352 |

Estimated Loss

Property value.....\$24,305
Contents value.....\$21,195

Estimated Saved

Property Value...\$2,742,005
Contents Value.....\$600,945



Our Mission Statement
We are committed to the fundamental beliefs of life safety, incident stabilization and property conservation. We dedicate ourselves to serving the community with honor and integrity.

Ammon Division

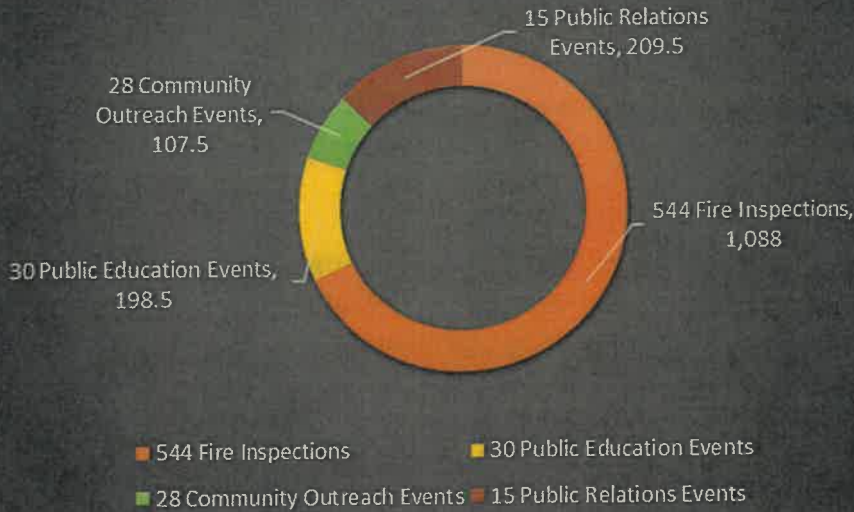
Year in Review 2023

Fire Prevention Division

Community fire prevention is integral to minimizing fire occurrence.

2023 Fire Prevention Activities

1,603.5 Total Man Hours

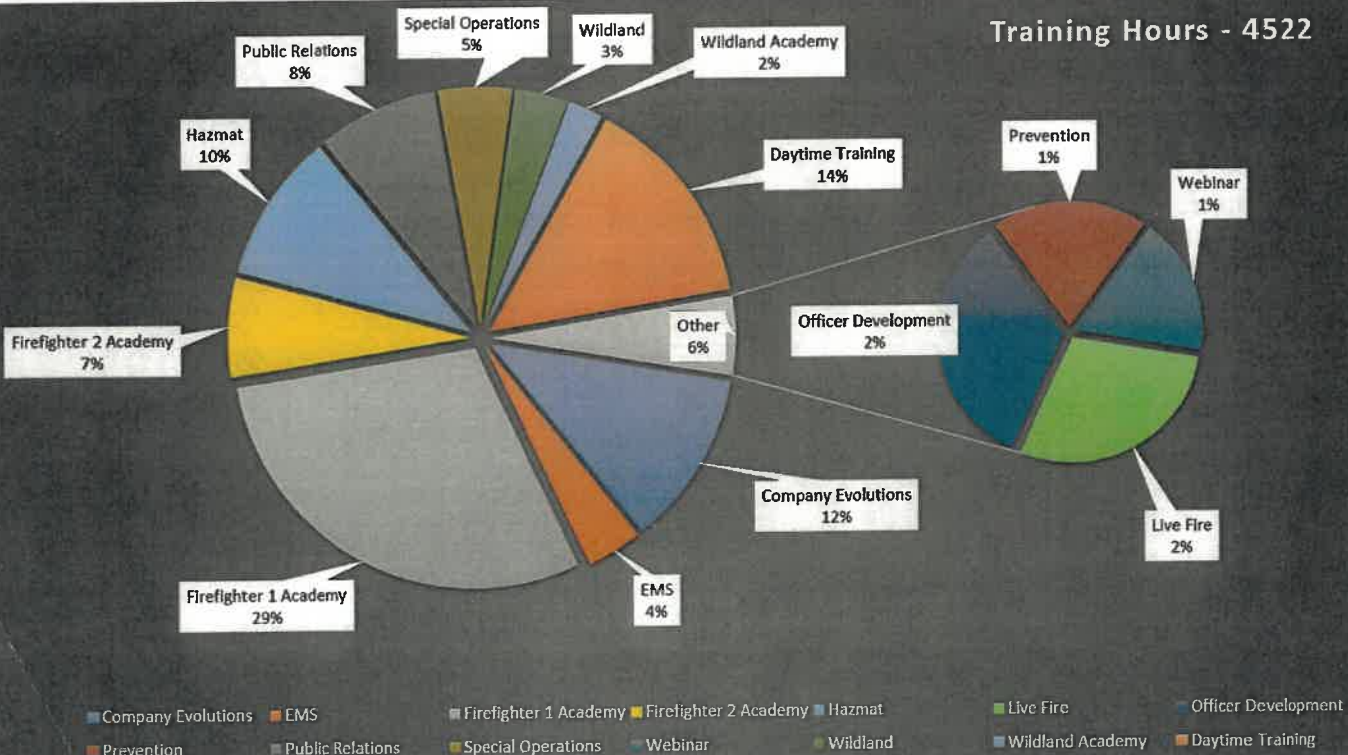


In 2023 we conducted 544 fire inspections on businesses and participated in 73 public events that totaled over 1,600 man-hours. Events included school presentations, fire station tours, School District 93 Bike Ride, Ammon Icy Inferno, the annual Easter Egg hunt, July 4th fireworks, the Duck Race, Ammon Days, Career on Wheels, Trick or Treat/Pumpkin Walk, the Lightpalooza Christmas Parade and the Fire Prevention Open House.

Training Division

The training of our firefighters is key to successful operations; if a department cannot field effectively trained individuals in an emergent situation, they take great risk in making the situation worse and increase the possibility of injury. Our firefighters are required to attain minimum training certifications and maintain minimum training attendance. In 2023, Ammon Division provided 4,522 total man-hours of training (86.96 hours per week).

Training Hours - 4522





Po Box 2318
 3901 N. Yellowstone
 Idaho Falls, ID 83401
 Phone (208) 522-7547 Fax (208) 522-0660
 Sales@LEPetro.com

ESTIMATE

| | |
|----------|-----------|
| Date | QUOTE# |
| 2/5/2024 | IFEST4166 |

| |
|-----------------------------------|
| Name / Address |
| BONNEVILLE COUNTY FIRE DISTRICT 1 |

| |
|-------------|
| Job Address |
| |

| | | |
|-------|-----------|--------|
| Terms | Attention | STATUS |
| | STACY | |

| Qty | Part Number | U/M | Description | Price | Total |
|-----|-----------------|-----|---|-----------|------------|
| 2 | 1000A/G-UL142 | | 1000-GALLON ABOVE GROUND TANK DOUBLE WALL UL142 CERTIFIED (5) - 2" BUNGS (2 FOR INTERSTITIAL) (1) - 1" BUNG ON BOTTOM OF ONE END (2) - 4" BUNGS (EMERGENCY VENTS) RUST INHIBITIVE PRIMER WHITE ENAMEL FINISH WEIGHS 2,070# | 9,650.00 | 19,300.00T |
| 4 | 2440--0100AV | | MORRISON 4" EMERGENCY VENT FEMALE THREAD | 129.04 | 516.16T |
| 2 | 9095C-3200AVEVR | | MORRISON 2" OVERFILL VALVE WITH 2" FEMALE THREADS X 4" FEMALE THREAD, CARB EVR | 1,493.17 | 2,986.34T |
| 2 | 517-0200AC | | 4" - 3.5 Gal. AST Spill Container-Male Threaded (White) *** FOR WASTE OIL ONLY NOT FOR FUEL *** | 259.27083 | 518.54T |
| 2 | 818C-0400AGEVR | | MORRISON Bros clock gauge, gallons, 2" MNPT, drop tube float, made to order | 649.72 | 1,299.44T |
| 1 | 623V-2203 | | *** MUST SELL WITH 818GH FACE PLATE *** OPW 623 PRESSURE / VACUUM VENT 2" | 247.45 | 247.45T |
| 1 | 155-0500AV | | T VENT DOUBLE OUTLET THREADED 2" | 38.00 | 38.00T |
| 16 | P.GTC.2 | ft | 2" GALVANIZED T/C PIPE (VENT RISER) | 8.94 | 143.04T |

ALL SPECIAL ORDER EQUIPMENT WILL REQUIRE A 50% DEPOSIT. ALL DISPENSERS MUST BE PAID IN FULL WITHIN 10 DAYS OF SHIPPING FROM THE FACTORY. THIS QUOTE IS GOOD FOR 30 DAYS

Payments using credit cards are subject to additional 4% fee. If terms are not met, a 15% service charge will be added to unpaid balance. Any alterations or deviations from the attached quote involving extra costs will be executed only upon written orders, and will become an extra charge over and above the quote price. All agreements contingent upon strikes, accidents or delays beyond our control. Any costs associated with hidden or unforeseen rock formations, buried piping and/or buried utilities and/or damaged conduit and/or wire, or such are also beyond our control and are separate and apart from this agreement. Any liability incurred or consequence are the sole responsibility of the owner of location and or business. Our workers are fully covered by Workman's Compensation Insurance.

Subtotal

Sales Tax (6.0%)

Total

PLEASE DATE & SIGN IF ESTIMATE IS ACCEPTED.

Date _____

Signature _____



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 Idaho Falls, ID 83401
 Phone (208) 522-7547 Fax (208) 522-0660
 Sales@LEPetro.com

ESTIMATE

| | |
|----------|-----------|
| Date | QUOTE# |
| 2/5/2024 | IFEST4166 |

| |
|-----------------------------------|
| Name / Address |
| BONNEVILLE COUNTY FIRE DISTRICT 1 |

| |
|-------------|
| Job Address |
| |

| | | |
|-------|-----------|--------|
| Terms | Attention | STATUS |
| | STACY | |

| Qty | Part Number | U/M | Description | Price | Total |
|-----|-----------------------|-----|---|----------|-----------|
| 2 | 503000-70 | | **PUMP AND METER ONLY** 20GPM 115V (1" SUCTION INLET) 5 YR WARRANTY PRO20-115PO/XTS | 1,265.00 | 2,530.00T |
| 8 | P.BTC.1 | ft | 1" BLACK PIPE FOREIGN PIPE | 5.8001 | 46.40T |
| 2 | 50004 | ea | ADAPTOR 200AH Cast-Iron 1" NPT 1.375" | 30.00 | 60.00T |
| 1 | 70066 | ea | FILTER 260AHS-30 HYDROSORB 30 MIC 1.375"-12 TALL | 19.50 | 19.50T |
| 1 | 70018 | ea | FILTER 300MB-30 MULTI-FUEL (E15) 1"-12 (FITS OLD WAYNE DISP) | 21.00 | 21.00T |
| 1 | V34CP-144-MRMR | | VST 3/4" X 12' NON-VR BLACK CURB HOSE | 89.00 | 89.00T |
| 1 | V34CPG-144-MRMR | | 3/4" NON-VR GREEN CURB HOSE 12' RIGID/RIGID | 105.00 | 105.00T |
| 1 | 11719 | | 11T HARCO FARM NOZZLE 3/4" BLACK COVER W HOOK - NON LEADED SPOUT | 95.00 | 95.00T |
| 1 | 11573 | | 11T HARCO FARM NOZZLE 3/4" GREEN COVER W HOOK - LEADED SPOUT | 110.00 | 110.00T |
| 2 | 66SB-7575 | | BREAKAWAY SWIVEL COMBO 3/4 2 PLANE RECONNECTABLE | 155.00 | 310.00T |
| 2 | MATERIALS / MISC ITEM | | NIPPLES AND ELBOWS TO HOOK UP | 20.00 | 40.00T |
| 1 | NXFM100 | | Fill-Rite fuel management system site controller (SMART PHONE ACCESS ONLY) | 3,445.00 | 3,445.00T |
| 1 | NXFM150 | | Fill-Rite FMS 5 hose pump controller | 2,769.00 | 2,769.00T |

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Payments using credit cards are subject to additional 4% fee. If terms are not met, a 15% service charge will be added to unpaid balance. Any alterations or deviations from the attached quote involving extra costs will be executed only upon written orders, and will become an extra charge over and above the quote price. All agreements contingent upon strikes, accidents or delays beyond our control. Any costs associated with hidden or unforeseen rock formations, buried piping and/or buried utilities and/or damaged conduit and/or wire, or such are also beyond our control and are separate and apart from this agreement. Any liability incurred or consequence are the sole responsibility of the owner of location and or business. Our workers are fully covered by Workman's Compensation Insurance.

| |
|-------------------------|
| Subtotal |
| Sales Tax (6.0%) |
| Total |

PLEASE DATE & SIGN IF ESTIMATE IS ACCEPTED.

Date _____

Signature _____



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 3901 N. Yellowstone
 Idaho Falls, ID 83401
 Phone (208) 522-7547 Fax (208) 522-0660
 Sales@LEPetro.com

ESTIMATE

| | |
|----------|-----------|
| Date | QUOTE# |
| 2/5/2024 | IFEST4166 |

| |
|-----------------------------------|
| Name / Address |
| BONNEVILLE COUNTY FIRE DISTRICT 1 |

| |
|-------------|
| Job Address |
| |

| | | |
|-------|-----------|--------|
| Terms | Attention | STATUS |
| | STACY | |

| Qty | Part Number | U/M | Description | Price | Total |
|-----|-------------|-----|--|----------|----------|
| 2 | 4000800F | | FILLRITE WILL BILL CUSTOMER @ 90.00 PER MONTH FOR CLOUD ACCESS MODEL 800 F PULSER FOR 900 SERIES METER | 326.33 | 652.66T |
| 1 | LABOR | hr | LABOR TO INSTALL TANK FITTINGS, PUMP, AND START UP OF FILLRITE FUEL MANAGEMENT SYSTEM | 1,070.00 | 1,070.00 |
| 1 | FORKLIFT | | FORKLIFT RENTAL TO UNLOAD TANK | 255.00 | 255.00 |

ALL SPECIAL ORDER EQUIPMENT WILL REQUIRE A 50% DEPOSIT. ALL DISPENSERS MUST BE PAID IN FULL WITHIN 10 DAYS OF SHIPPING FROM THE FACTORY. THIS QUOTE IS GOOD FOR 30 DAYS

Payments using credit cards are subject to additional 4% fee. If terms are not met, a 15% service charge will be added to unpaid balance. Any alterations or deviations from the attached quote involving extra costs will be executed only upon written orders, and will become an extra charge over and above the quote price. All agreements contingent upon strikes, accidents or delays beyond our control. Any costs associated with hidden or unforeseen rock formations, buried piping and/or buried utilities and/or damaged conduit and/or wire, or such are also beyond our control and are separate and apart from this agreement. Any liability incurred or consequence are the sole responsibility of the owner of location and or business. Our workers are fully covered by Workman's Compensation Insurance.

| | |
|-------------------------|-------------|
| Subtotal | \$36,666.53 |
| Sales Tax (6.0%) | \$2,120.49 |
| Total | \$38,787.02 |

PLEASE DATE & SIGN IF ESTIMATE IS ACCEPTED.

Date _____

Signature _____

TANKS / FUEL SYSTEM

1 message

David Elliott <David.Elliott@parklandusa.com>
To: "shyde@bcfd1.us" <shyde@bcfd1.us>

Tue, Feb 6, 2024 at 10:11 AM

Stacy,

Listed below are the items we discussed for your bulk fuel project.

2 – 1000 gal Double Wall (Mfg. Pee Dee Tank – UL 142 / Flameshield) \$7656.00 ea. Total (\$15312.00)

2 – GPRO 20 gpm Pump,Meter,Hose,Nozzle (Mfg. CHS Inc) \$1415.00 ea. Total (\$2830.00)

2 – Ododata Tank Monitors (Mfg Otodata) \$375.00 ea. Total (\$750.00) Note. Monthly Connection service approx. \$2.50 ea monitor

1 – UL Cloud Box (Mfg. Fuel Cloud) \$2950.00 Total (\$2950.00)

1 – UL Cloud Link (Mfg. Fuel Cloud) \$2500.00 Total (\$2500.00)

2 – Pulsers (Mfg. Fuel Cloud) \$300.00 ea. Total (\$600.00)

Total for all the equipment listed above (\$24942.00)

This does not include any electrical or installation. Note the Fuel Cloud management system has to be installed by an electrician.

Let me know if you have any questions. We look forward to working with you on this project.

Regards,

DAVID ELLIOTT**CONRAD & BISCHOFF INC****PARKLAND USA****208-589-3330****David.elliott@parklandusa.com**

CONFIRMED VIA TEXT UL CLOUD Monthly FEE IS \$95.00







Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 41
INSURANCE
CHAPTER 2

THE DEPARTMENT OF INSURANCE

41-256. ASSISTANTS TO STATE FIRE MARSHAL - LOCAL APPEAL PROCEDURE. (1) The chief of the fire department, or his deputy, of every city or county, or fire protection district organized under state law in which a fire department is established, and in areas where no organized fire department exists the county sheriff, or his deputy, shall be assistants to the state fire marshal in carrying out the provisions of the International Fire Code and rules of the state fire marshal.

(2) Any final decision made by an assistant to the state fire marshal involving an interpretation of the International Fire Code or rules of the state fire marshal shall contain a notification to any party subject to the decision that the decision may be appealed in a local appeal procedure that is substantially similar to the one set forth in the International Fire Code or rules adopted by the state fire marshal.

History:

[(41-256) 39-3506 added 1970, ch. 190, sec. 6, p. 547; am. 1974, ch. 39, sec. 47, p. 1023; am. and redesign. 1982, ch. 120, sec. 4, p. 340; am. 1988, ch. 317, sec. 1, p. 976; am. 2002, ch. 86, sec. 7, p. 199; am. 2008, ch. 402, sec. 3, p. 1107.]

How current is this law?

[A] **102.4 Application of building code.** The design and construction of new structures shall comply with the *International Building Code*, and any *alterations*, additions, changes in use or changes in structures required by this code, which are within the scope of the *International Building Code*, shall be made in accordance therewith.

[A] **102.5 Application of residential code.** Where structures are designed and constructed in accordance with the *International Residential Code*, the provisions of this code shall apply as follows:

1. Construction and design provisions of this code pertaining to the exterior of the structure shall apply including, but not limited to, premises identification, fire apparatus access and water supplies. Where interior or exterior systems or devices are installed, construction permits required by Section 105.7 shall apply.
2. Administrative, operational and maintenance provisions of this code shall apply.

[A] **102.6 Historic buildings.** The provisions of this code relating to the construction, *alteration*, repair, enlargement, restoration, relocation or moving of buildings or structures shall not be mandatory for existing buildings or structures identified and classified by the state or local jurisdiction as historic buildings where such buildings or structures do not constitute a distinct hazard to life or property. Fire protection in designated historic buildings shall be provided with an *approved* fire protection plan as required in Section 1103.1.1.

[A] **102.7 Referenced codes and standards.** The codes and standards referenced in this code shall be those that are listed in Chapter 80, and such codes and standards shall be considered to be part of the requirements of this code to the prescribed extent of each such reference and as further regulated in Sections 102.7.1 and 102.7.2.

[A] **102.7.1 Conflicts.** Where conflicts occur between provisions of this code and referenced codes and standards, the provisions of this code shall apply.

[A] **102.7.2 Provisions in referenced codes and standards.** Where the extent of the reference to a referenced code or standard includes subject matter that is within the scope of this code, the provisions of this code, as applicable, shall take precedence over the provisions in the referenced code or standard.

[A] **102.8 Subjects not regulated by this code.** Where applicable standards or requirements are not set forth in this code, or are contained within other laws, codes, regulations, ordinances or bylaws adopted by the jurisdiction, compliance with applicable standards of the National Fire Protection Association or other nationally recognized fire safety standards, as *approved*, shall be deemed as *prima facie* evidence of compliance with the intent of this code. Nothing herein shall derogate from the authority of the *fire code official* to determine compliance with codes or standards for those activities or installations within the *fire code official's* jurisdiction or responsibility.

[A] **102.9 Matters not provided for.** Requirements that are essential for the public safety of an existing or proposed activity, building or structure, or for the safety of the occu-

pants thereof, that are not specifically provided for by this code, shall be determined by the *fire code official*.

[A] **102.10 Conflicting provisions.** Where there is a conflict between a general requirement and a specific requirement, the specific requirement shall be applicable. Where, in a specific case, different sections of this code specify different materials, methods of construction or other requirements, the most restrictive shall govern.

[A] **102.11 Other laws.** The provisions of this code shall not be deemed to nullify any provisions of local, state or federal law.

[A] **102.12 Application of references.** References to chapter or section numbers, or to provisions not specifically identified by number, shall be construed to refer to such chapter, section or provision of this code.

PART 2—ADMINISTRATIVE PROVISIONS

SECTION 103 DEPARTMENT OF FIRE PREVENTION

[A] **103.1 General.** The department of fire prevention is established within the jurisdiction under the direction of the *fire code official*. The function of the department shall be the implementation, administration and enforcement of the provisions of this code.

[A] **103.2 Appointment.** The *fire code official* shall be appointed by the chief appointing authority of the jurisdiction; and the *fire code official* shall not be removed from office except for cause and after full opportunity to be heard on specific and relevant charges by and before the appointing authority.

[A] **103.3 Deputies.** In accordance with the prescribed procedures of this jurisdiction and with the concurrence of the appointing authority, the *fire code official* shall have the authority to appoint a deputy *fire code official*, other related technical officers, inspectors and other employees.

[A] **103.4 Liability.** The *fire code official*, member of the board of appeals, officer or employee charged with the enforcement of this code, while acting for the jurisdiction, in good faith and without malice in the discharge of the duties required by this code or other pertinent law or ordinance, shall not thereby be rendered civilly or criminally liable personally, and is hereby relieved from all personal liability for any damage accruing to persons or property as a result of an act or by reason of an act or omission in the discharge of official duties.

[A] **103.4.1 Legal defense.** Any suit or criminal complaint instituted against any officer or employee because of an act performed by that officer or employee in the lawful discharge of duties and under the provisions of this code shall be defended by the legal representatives of the jurisdiction until the final termination of the proceedings. The *fire code official* or any subordinate shall not be liable for costs in an action, suit or proceeding that is instituted in pursuance of the provisions of this code; and any officer of the department of fire prevention, acting in good faith and

without malice, shall be free from liability for acts performed under any of its provisions or by reason of any act or omission in the performance of official duties in connection therewith.

SECTION 104

GENERAL AUTHORITY AND RESPONSIBILITIES

[A] 104.1 **General.** The *fire code official* is hereby authorized to enforce the provisions of this code. The *fire code official* shall have the authority to render interpretations of this code and to adopt policies, procedures, rules and regulations in order to clarify the application of its provisions. Such interpretations, policies, procedures, rules and regulations shall be in compliance with the intent and purpose of this code. Such policies, procedures, rules and regulations shall not have the effect of waiving requirements specifically provided for in this code.

[A] 104.2 **Applications and permits.** The *fire code official* is authorized to receive applications, review *construction documents* and issue permits for construction regulated by this code, issue permits for operations regulated by this code, inspect the premises for which such permits have been issued and enforce compliance with the provisions of this code.

[A] 104.3 **Right of entry.** Where it is necessary to make an inspection to enforce the provisions of this code, or where the *fire code official* has reasonable cause to believe that there exists in a building or on any premises any conditions or violations of this code that make the building or premises unsafe, dangerous or hazardous, the *fire code official* shall have the authority to enter the building or premises at all reasonable times to inspect or to perform the duties imposed on the *fire code official* by this code. If such building or premises is occupied, the *fire code official* shall present credentials to the occupant and request entry. If such building or premises is unoccupied, the *fire code official* shall first make a reasonable effort to locate the *owner*, the *owner's* authorized agent or other person having charge or control of the building or premises and request entry. If entry is refused, the *fire code official* has recourse to every remedy provided by law to secure entry.

[A] 104.3.1 **Warrant.** Where the *fire code official* has first obtained a proper inspection warrant or other remedy provided by law to secure entry, an *owner*, the *owner's* authorized agent or occupant or person having charge, care or control of the building or premises shall not fail or neglect, after proper request is made as herein provided, to permit entry therein by the *fire code official* for the purpose of inspection and examination pursuant to this code.

[A] 104.4 **Identification.** The *fire code official* shall carry proper identification when inspecting structures or premises in the performance of duties under this code.

[A] 104.5 **Notices and orders.** The *fire code official* is authorized to issue such notices or orders as are required to affect compliance with this code in accordance with Sections 110.1 and 110.2.

[A] 104.6 **Official records.** The *fire code official* shall keep official records as required by Sections 104.6.1 through

104.6.4. Such official records shall be retained for not less than 5 years or for as long as the structure or activity to which such records relate remains in existence, unless otherwise provided by other regulations.

[A] 104.6.1 **Approvals.** A record of approvals shall be maintained by the *fire code official* and shall be available for public inspection during business hours in accordance with applicable laws.

[A] 104.6.2 **Inspections.** The *fire code official* shall keep a record of each inspection made, including notices and orders issued, showing the findings and disposition of each.

104.6.3 **Fire records.** The fire department shall keep a record of fires occurring within its jurisdiction and of facts concerning the same, including statistics as to the extent of such fires and the damage caused thereby, together with other information as required by the *fire code official*.

[A] 104.6.4 **Administrative.** Application for modification, alternative methods or materials and the final decision of the *fire code official* shall be in writing and shall be officially recorded in the permanent records of the *fire code official*.

[A] 104.7 **Approved materials and equipment.** Materials, equipment and devices *approved* by the *fire code official* shall be constructed and installed in accordance with such approval.

[A] 104.7.1 **Material and equipment reuse.** Materials, equipment and devices shall not be reused or reinstalled unless such elements have been reconditioned, tested and placed in good and proper working condition and *approved*.

[A] 104.7.2 **Technical assistance.** To determine the acceptability of technologies, processes, products, facilities, materials and uses attending the design, operation or use of a building or premises subject to inspection by the *fire code official*, the *fire code official* is authorized to require the *owner* or *owner's* authorized agent to provide, without charge to the jurisdiction, a technical opinion and report. The opinion and report shall be prepared by a qualified engineer, specialist, laboratory or fire safety specialty organization acceptable to the *fire code official* and shall analyze the fire safety properties of the design, operation or use of the building or premises and the facilities and appurtenances situated thereon, to recommend necessary changes. The *fire code official* is authorized to require design submittals to be prepared by, and bear the stamp of, a registered design professional.

[A] 104.8 **Modifications.** Where there are practical difficulties involved in carrying out the provisions of this code, the *fire code official* shall have the authority to grant modifications for individual cases, provided that the *fire code official* shall first find that special individual reason makes the strict letter of this code impractical and the modification is in compliance with the intent and purpose of this code and that such modification does not lessen health, life and fire safety requirements. The details of action granting modifications shall be recorded and entered in the files of the department of fire prevention.