

CASSIA COUNTY, IDAHO

Report on Audited
Basic
Financial Statements
and
Supplemental Information

For the Year Ended September 30, 2024

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Office of the Clerk of the District Court

Joseph W. Larsen

Clerk of the District Court – Ex Officio Auditor/Recorder – Chief Elections Officer

Cassia County, Idaho

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May 12, 2025

TO: BOARD OF COUNTY COMMISSIONERS
CITIZENS OF CASSIA COUNTY

Idaho statute requires that all general-purpose local governments with annual expenditures that exceed two hundred fifty thousand dollars (\$250,000.00) submit a complete set of financial statements to the legislative council. The financial statements presented must conform to Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the attached Basic Financial Statements with Management's Discussion and Analysis of Cassia County, Idaho, for the fiscal year ended September 30, 2024. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Zwygart John and Associates, an accounting firm of licensed certified public accountants, has audited the county's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the county for the fiscal year ended September 30, 2024, are free of material misstatements. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the county's financial statements for the fiscal year ended September 30, 2024, are fairly presented in conformity with General Accepted Accounting Principles (GAAP). The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The MD&A is designed to complement the letter of transmittal and should be read in conjunction with it. The county's MD&A can be found immediately following the report of the independent auditors.

Cassia County Government Profile

Cassia County is located, geographically, in the south central plain of the Snake River, bordered to the south by the State of Utah and surrounded by Oneida, Power, Blaine, Minidoka, Jerome, and Twin Falls Counties. It is comprised of 2,565.08 square miles of land. Cassia County's population at the 2010 federal census was 22,952 and at the 2020 federal census was 24,655, a 7.42% increase over that decade. Federal census population estimates as of 7/1/2024 are at 25,976, an overall increase from the 2020 census of 5.36%.

A three-member elected County Commission with overlapping terms governs the county. Responsibilities of the County Commissioners include passing ordinances and resolutions, adopting the budget, and appointing the heads of various departments. Six other elected officials in Cassia County include the Clerk of the District Court who serves as ex-officio Auditor and ex-officio Recorder, Assessor, Coroner, Prosecutor, Sheriff, and Treasurer.

The county provides a full range of services under its general governmental functions. These services include public safety and protection, sanitation services, health and social services, culture and recreation, road and bridge construction and maintenance, planning and zoning, and general administrative services. Also included are services related to property assessment, budget development and administration, financial management, tax collection, investment of county assets, court and jury service management, indigent public defense, public records maintenance, conducting and directing of elections, directing indigent medical and non-medical services, noxious weed and invasive species control, and educational extension services in conjunction with the University of Idaho. In addition, landfill sanitation and emergency 9-1-1 communications services are provided under an enterprise fund concept, with user charges to provide revenue to meet operating expenses.

Noteworthy of FY2024, the Idaho Public Defense Commission was dissolved, the Idaho State Public Defender's Office was established, and funding for indigent services to counties concluded on at the conclusion of FY2024. However, costs for some guardian ad litem and other legal services will remain with counties despite the sequestration of funding. The Board of Commissioners adjusted most law enforcement and jail personnel compensation as well as all attorneys employed by Cassia County above those established, approved, and implemented for FY2024 and above that of other employees of Cassia County for the second year in a row. The reason was to assist with mitigating difficulties with recruitment and retention of employees in those particular positions. Cassia County has acquired and is working on acquiring an unprecedented valuation of capital properties to facilitate enhanced services to Cassia County. When the Noxious Weed and Pest department was relocated, it facilitated expansion of property for the Cassia County fairgrounds at their former location. Demolition of that building will facilitate expansion of parking or building for the Cassia County Fair. Demolition of the acquired former Burley Masonic Lodge building will facilitate construction of a new county building. Jones Construction in Burley was retained as the designated construction manager of that proposed facility. The Cassia County Fair grandstand bleacher replacement project was concluded for the 2024 Fair.

The County Commission is required to annually adopt a final budget by no later than the first Tuesday following the first Monday in September. This annual budget serves as the foundation for Cassia County's financial planning and control. The budget is prepared by fund, department, activity, and object. Each elected official and department head are required to submit a budget request to the County Auditor which is to include a projection of operating and capital expenditures and identified revenues from which to allocate for those expenditures. The Clerk submits to the Board of County Commissioners such department requests including their recommendations, which follow directions of the Board of what is deemed appropriate. Funding must fall within the constraints of available and estimated revenue and income funding sources. The final governing authority, the Board of County Commissioners then considers and contrasts or modifies such budget recommendations to present at public hearing before approval. In addition, the County Auditor maintains ongoing internal budgetary controls throughout the fiscal year to ensure compliance with legal provisions embodied in the annual adopted budget process, adhering to Idaho budget statutes, and to comply with federal regulations. The adopted budget is then integrated with the county's accounting system to ensure reasonable and timely management control over County expenditures throughout the year. Final budget amounts are as originally adopted or as amended either by judicial order or by action of the Commissioners through scheduled budget hearing procedures. The necessity of budget amendments would be appropriate and legal for receipt of

unscheduled revenues and to meet unexpected expenses above appropriated amounts approved following a public hearing and in compliance with Idaho statute.

During the fiscal year, the Board of County Commissioners may amend the annual appropriated budget by unanimous resolution in case of an emergency, through the courts, or by the budget hearing process. The appropriated budget can only be increased by an amount equal to unscheduled revenues and available reserves. In no event can property taxes be increased. Management at the departmental level does not have authority to amend the budget but only to request such to the governing Board of County Commissioners and when statutorily appropriate.

Local Economy

Cassia County's Comprehensive Plan reflects the preservation of an agriculture-based economy. Included are dairy and dry farm operations as well as waterway and deep well irrigation crop farms. Production crops include potatoes, sugar beets, beans, alfalfa, wheat, barley, and seed crop production. Some industrial development has occurred with many having a direct relationship to agricultural production. Ethanol production and wind power generation are part of the local economy as well. There has also been an increase in residential expansion both within the services of the City of Burley as well as in rural areas governed by Planning and Zoning functions of Cassia County. Water source for both residential and agriculture continues to be a concern with volatility of rain and snow accumulations as well as aquifer depletion.

Cassia County, as well as the rest of Idaho has seen considerable increases with both domestic and international industrial development. Recreation activities in Cassia County include those associated with the Snake River, a ski resort, mountain streams and lakes, the City of Rocks National Reserve, camping, hiking, hunting, and recreational vehicle exploration. The federal government continues to close miles of roads on BLM and US Forest Service ground previously used for that recreation and exploration, much to the dismay of most county officials and numerous recreationists.

Ongoing discussions and considerations surround the relocation of the current City of Burley-sponsored municipal airport from its current landlocked location adjacent to concentrated business and population to a more rural location. The amount of land needed to adequately facilitate a new airport in nearly all prospective locations identified, will include the purchase of at least some private agriculture property and the possible consideration of the use of eminent domain to secure some portions of the needed real estate. Those dynamics leave the decision of such a move to the City of Burley who sponsors the Burley Municipal Airport. Efforts of the City of Burley has been ongoing for more than two decades to facilitate relocation of the current airport.

Financial Planning

Cassia County's 9-1-1/Emergency Communication services continues to evolve with telephone use funding to maintain and enhance communication ability throughout difficult and remote areas of the county. The cost to the county property taxpayer is very minimal to accomplish those needs.

The old 9-1-1 system was upgraded to include reverse 9-1-1 and eventually it is anticipated may include functions of cell phone text dissemination. The FCC-mandated narrow banding and all licenses and repeaters continue to be updated to be compatible with that mandate. Preparations are ongoing for a national implementation in the future of enhancements, improvements, and multi-agency and multi-geographical integration of 9-1-1 communications.

The County Road and Bridge department continues to work with roads within their jurisdiction to assist with the repair and maintenance needs of rural county roads that are within the boundaries of this district. Culvert and bridge maintenance repair in the Elba and Almo areas continue to be necessary. Work continues with grading roads and application of magnesium chloride for dust control in the areas most traveled. Following the Idaho Transportation Department (ITD) taking control over the road from

Connor Creek to Elba and Almo, a cooperative agreement continues between ITD and the County Road and Bridge, where plowing of snow by the County is provided in exchange for road sand and salt from the State.

The Auditor's Office continues recommendations for prudent placement of funds in reserve each fiscal year for future capital needs. Some budgeted expenditures continue to merit scrutinization of the Board of Commissioners to minimize optional or non-statutory services and other expenditures that may affect the building of or the depletion of critical reserve funds.

The ongoing and clear concern of this budget officer is the reality of potential adverse results for continual reliance on Federally funded Payment in Lieu of Taxes (PILT) as an ongoing expected funding mechanism for critical services in Cassia County. Federal appropriations for ongoing full funding of PILT, though supported by all of Idaho's federal legislative delegates, continues to be in the balance year to year. The loss or sequestration of PILT funding could result in a potential loss of up to 8% of Cassia County's annual budgeted revenue or up to about \$3 million of the current full funding of PILT, which would be devastating to essential County services. Additionally, the financial fairness, equity, and prudence of a law enforcement agreement as presently contracted with the City of Burley is still a financial concern of the Cassia County internal auditors.

The continued dedication of Auditor's Office deputy auditors, Sharene Ahlin, Michelle Wallace, and Cally Velasquez are worthy of commendation amidst the complexities of current accounting and reporting requirements. Those requirements include changes in Government Accounting Standards Board (GASB) publication compliance, PERSI retirement plan monitoring and oversight, American Rescue Plan Act (ARPA) accounting and reporting, daily and annual record-keeping and reporting to the IRS, federal Department of Labor compliance for compensation of county employees and unemployment processing, county taxing district levy oversight, public defense grant processing and tracking, ever increasing accountability of federal grant funds auditing, and compliance with the Idaho State Controllers Office's required submission of financial data for transparency. This office continues to require appropriate accountability and safeguarding of the financial resources of Cassia County. That ongoing commitment and effort will include in-house auditing in areas where the need arises and where quality control and efficiency can be improved. The Board of County Commissioners engaged outside auditors, Zwygart John and Associates have been instrumental and extremely valuable in all aspects of consultation and recommendations for improvement in GASB, GAAP, and IRS required processes and internal financial control. Their experience with numerous other counties in Idaho and Oregon and in particular with our CAI accounting and programming professionals has been invaluable. Findings and recommendations for appropriate accounting processes as identified by Zwygart John and Associates will prove helpful for improvement and fulfilling of the Auditor's Office stewardship to maintain sound financial management and accounting. The ongoing goal of the Cassia County Auditor's Office is to mitigate any and all adverse findings and implement all recommendations of the outside auditor.

The submission of this annual financial report for Cassia County is, hereby, offered for consideration and review of the Board of County Commissioners, interested parties, and the citizens of Cassia County.

Respectfully,



Joseph W. Larsen

**Clerk of the District Court
ex-officio Auditor/Recorder**



Independent Auditor's Report

Board of Commissioners
Cassia County, Idaho
Burley, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Cassia County, Idaho (the County) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Qualified Opinion on Governmental Activities

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities: paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of Cassia County, Idaho as of September 30, 2024, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Discretely Presented Component Unit, Each Major Fund, and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the discretely presented component units, each major fund, and the aggregate remaining fund information of Cassia County, Idaho, as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cassia County, Idaho, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion on Governmental Activities

Management has not performed the actuarial calculations for other post-employment benefits for the governmental activities and, accordingly, has not considered the County's other post-employment benefit liability. Accounting principles generally accepted in the United States of America require that a liability be recorded for other post-employment benefits, which would decrease net position, increase liabilities, and increase expenses in the governmental activities. The amount by which this departure would affect net position, liabilities, and expenses in the governmental activities is not reasonably determinable.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cassia County, Idaho's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Cassia County, Idaho's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cassia County, Idaho's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 13 to 42, budgetary comparison information, schedule of the County's proportionate share of the net pension liability, and schedule of County contributions on pages 75 through 83 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cassia County, Idaho's basic financial statements. The combining and individual nonmajor fund financial statements, the combining and individual fiduciary fund financial statements, the graphs, as described in the table of contents, and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U. S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplemental information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section (Transmittal Letter) has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2025 on our consideration of Cassia County, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cassia County, Idaho's internal control over financial reporting and compliance.

Zwygart John & Associates CPAS, PLLC

Nampa, Idaho
May 12, 2025

Cassia County
Management's Discussion and Analysis
Fiscal Year Ended September 30, 2024

I, Joseph W. Larsen, am the ex-officio auditor of Cassia County, Idaho. As such I function as the budget officer of the County pursuant to Idaho Statute § 31-1602. My duties thereunder are to “*compile and prepare a preliminary budget*” for consideration of our Board of County Commissioners. Following adoption of a final budget, my duty is “*to see that the provisions thereof are complied with.*” Each county official “*in charge of any office, department, service, agency, or institution*” must file with the budget officer “*an itemized estimate of both the probable revenues from sources other than taxation*” that will accrue to their area of oversight, “*and all expenditures required*” for their area of oversight.

This narrative is presented as an overview, analysis, and fiscal notes of interest and concern for the Cassia County governmental entity by the budget officer for the fiscal year beginning 10/1/2023 and ending 9/30/2024, hereafter referred to as FY2024.

As outlined in Idaho Statute § 31-1509, the Cassia County accounting system for reporting is expected to meet the requirements, standards, and guidance of Generally Accepted Accounting Principles (GAAP) and of the Governmental Accounting Standards Board (GASB).

The following GASB Statement was issued during FY2024:

- GASB Statement No. 102, *Certain Risk Exposures* issued in December of 2023 and effective for fiscal years beginning after 6/15/2024 and all reporting periods thereafter
 - The objective of this statement is to provide users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain *concentrations* or *constraints*.
 - *Concentration* is defined as a lack of diversity related to an aspect of a significant inflow or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority. *Concentrations* and *constraints* may limit a government’s ability to acquire resources or control spending.
 - Reporting of a liability vulnerable to the risk of a substantial impact is required. Any substantial impact that has occurred or are more likely than not to begin to occur within 12 months of the date of financial statements must be disclosed to mitigate risk.
- GASB Statements No. 103, *Financial Reporting Model Improvements* and No. 104, *Disclosure of Certain Capital Assets* were pronounced but are effective after the end of FY2024.

These new GASB Statements and accompanying implementations have little to no impact on Cassia County financial disclosures for FY2024.

Elected Officials

A political subdivision of the State of Idaho, Cassia County has nine elected officials; three county commissioners, sheriff, prosecuting attorney, clerk, treasurer, assessor, and coroner. Every two years, elections for two county commissioner terms are conducted; one for a two-year term and one for a four-year term. Commissioners are elected to staggering two year and subsequent four-year terms. Primary Elections for county officials are conducted on the third Tuesday in May of odd-numbered years and General Elections on the first Tuesday of November in the same year. Elected candidates for county government are then sworn into office the second Monday in January of the following even year. Elected Cassia County officials include the following at the conclusion of FY2024:

- **Board of County Commissioners:**

District 1 – Leonard M. Beck, Chair – Two-year term (2024 – 2026)

District 2 – Bob Kunau – Four-year term (2022 – 2026)

District 3 – Kent R. Searle – Four-year term (2024 – 2028)

Commissioners serve as the governing board and chief executive authority of county government.

- **Clerk of the District Court – Joseph W. Larsen – Four-year term (2022 – 2026)**

The clerk of the district court serves also as ex-officio auditor, ex-officio recorder, chief elections officer, social services officer, and clerk of the Board of Commissioners.

- **Assessor – Martin K. Adams – Four-year term (2022 – 2026)**

The assessor determines property valuations, administers the property taxation system, and provides vehicle registration through the Idaho Department of Transportation.

- **Treasurer – Laura Greener – Four-year term (2022 – 2026)**

The treasurer is the county tax collector and ex-officio public administrator.

- **Prosecuting Attorney – McCord Larsen – Four-year term (2020 – 2024)**

The prosecuting attorney is the criminal prosecutor and counsel for civil matters in county government and for elected officials in Cassia County government.

- **Sheriff – George Warrell – Four-year term (2020 – 2024)**

The sheriff is the chief law enforcement officer of the county and has statutory, supervisory, and financial oversight of the Mini-Cassia Criminal Justice Center (MCCJC).

- **Coroner – Craig Rinehart – Four-year term (2022 – 2026)**

The coroner determines and certifies the manner and cause of death.

Statutory Requirements of the Board of County Commissioners

The Board of County Commissioners is “the chief executive authority of the county government” under Idaho Statute § 31-828. As such, they manage, preside over and are responsible for statutory compliance and adherence, more particularly relative to financial accounting and fiscal responsibility as follows:

- “...supervise the official conduct of all county officers, and appointed boards or commissions of the county charged with assessing, collecting, safekeeping, management of disbursement of the public moneys and revenues; see that they faithfully perform their duties...and when necessary, require them to make reports, and to present their books and accounts for inspection.” *Idaho Statute § 31-802*
- “...lay out, maintain, control and manage public roads...and bridges within the county, and levy such tax therefor as authorized by law...” *Idaho Statute § 31-805*
- “...preserve, take care of, manage and control the county property...” *Idaho Statute § 31-807*
- “...examine and audit the accounts of all officers having the care, management, collection or disbursement of moneys belonging to the county, or appropriated by law, or otherwise, for its use and benefit.” *Idaho Statute § 31-809*
- “...funds deposited in the county election fund...shall be used to pay for all costs in conducting political subdivision elections.” *Idaho Statute § 31-809A*
- “...examine, settle, and allow all accounts legally chargeable against the county...” *Idaho Statute § 31-810*
- “...levy such taxes annually on the taxable property of the county as may be necessary not exceeding the amount authorized by law...” *Idaho Statute § 31-811*

- “...fix the compensation of all county officers and employees, and provide for the payment of the same.” *Idaho Statute § 31-816*
- “...hold public fairs or exhibitions, to care for and maintain the same, regulate the use thereof...” *Idaho Statute § 31-822*
- “...levy a tax...for the purpose of creating a fund to be used for collecting, preparing and maintaining an exhibition of the products and industries of the county...for the purpose of encouraging immigration and increasing trade in the products of the State of Idaho, to pay premiums or prizes for, and any costs or expenses of collecting, preparing, maintaining, exhibiting and advertising of like exhibitions, exhibited by others than the county at any such domestic or foreign exposition.” *Idaho Statute § 31-823*
- “...employ inmates of the county jail upon public road work or other county work in the county...” *Idaho Statute § 31-824*
- “...contract to purchase and to purchase and provide for care by clerk of district court of such law books and pamphlets...as...necessary...” *Idaho Statute § 31-825*
- “...appropriate funds for demonstration work in agriculture and home economics...for the employment of a county agent or county agents in cooperation with the University of Idaho...” *Idaho Statute § 31-826*
- “...authority and power to enter into contracts...to promote, maintain, and administer projects and programs...of public benefit, and the purpose of which is to carry on programs concerning the aged.” *Idaho Statute § 31-866*
- “...may impose and collect fees for those services provided by the county...” *Idaho Statute § 31-870*
- “...shall provide misdemeanor probation services...shall not be obligated beyond the funds generated by the fees collected...and any additional funds that may be annually appropriated...” *Idaho Statute § 31-878*
- “...shall cause to be made, annually, a full and complete audit of the financial transactions of the county.” *Idaho Statute § 31-1701*
- “...shall...evaluate the need and provide to indigent person(s) nonmedical assistance in a temporary situation only when no alternative exists.” *Idaho Statute § 31-3401*
- For hospitals and indigent sick, “An approved application for financial assistance for services received through March 31, 2022, shall obligate an applicant to reimburse the obligated county and the state for such reasonable portion of the financial assistance paid on behalf of the applicant as the county commissioners may determine...” *Idaho Statute § 31-3503 (1) Note: Medical indigency obligations of counties in Idaho ceased after March 31, 2022.*
- “...estimate of expenditures...required...as finally fixed and adopted as the county budget...shall constitute the appropriations for the county for the ensuing fiscal year. Each and every county official or employee shall be limited in making expenditures or the incurring of liabilities to the respective amounts of such appropriations.” *Idaho Statute § 31-1606*
- “...shall cause to be made, annually, a full and complete audit of financial transactions of the county. Such audit shall be made by and under the direction of the board of county commissioners...” *Idaho Statute § 31-1707*
- “...Audits...are to be performed by independent auditors in accordance with generally accepted governmental auditing standards, as defined by the United States general accountability office.” *Idaho Statute § 67-450B.*

Statutory Budget Requirements

The common requirement of each elected official, each department head, and every employee of Cassia County is to provide the best possible service with available resources to every member of the public, in a courteous, equitable, efficient, and cost-effective way as prescribed in the constitution and laws of the State of Idaho. Objectives of department heads and elected officials should be to utilize any sensible means possible to prudently collect any and all available revenues as allowed by law, including proceeds from property and sales tax, grants, fees for services rendered, and fines. Those resources are to be used for goods and services rendered on behalf of the citizens and taxpayers of Cassia County. The County's elected officials and department heads have the fiduciary responsibility and are accountable to the taxpayers and citizens of Cassia County and to all members of the public to sensibly and ethically:

- Promote any revenue generating functions of their respective departments with all due diligence and in compliance with the Constitution of the State of Idaho, all Idaho Statutes, and any applicable and required rules and regulations. Further, each must provide an accurate and honest accounting of such.
- Request, explain, and appropriately account for all requirements of funding in carrying out the duties of each office and elected position to the County Auditor during the budgeting process and account for and remain within the parameters of the approved budget and established best practices throughout the fiscal year.
- Preserve all budgeted amounts that are not required to conduct the legitimate duties of each office and elected position during the current fiscal year to maintain positive beginning fund balances for the ensuing fiscal year.

The **Budget or Financial Officer** of Cassia County has the fiduciary responsibility for and is accountable to the Board of County Commissioners, the taxpayers and citizens of Cassia County, and to all members of the public to sensibly and ethically:

- Prepare a preliminary budget for consideration of the Board of County Commissioners. *Idaho Statute § 31-1602*
- See that the provisions of the adopted budget are complied with. *Id.*
- Notify each county official in writing to file with the budget officer an itemized estimate of probable revenues from sources other than taxation that will accrue to each county official's office and all expenditures required and a brief explanatory statement of the request for the fiscal year being budgeted for. *Id.*
- Prepare and file with the Board of County Commissioners a suggested budget for Cassia County for the ensuing fiscal year showing all contemplated expenditures and the source of revenues with which to pay the same. *Idaho Statute § 31-1603*
- Submit to the Board of County Commissioners a statement showing the expenditures and liabilities against each separate budget appropriation before the last day of each quarter of the fiscal year. That must include any and all facts indicating any possible deficit or excessive expenditure from any appropriation. *Idaho Statute § 31-1611*

The **Board of County Commissioners** of Cassia County has the fiduciary responsibility for and is accountable to the taxpayers and citizens of Cassia County and to all members of the public to sensibly and ethically:

- Convene to consider the proposed budget of the budget officer in detail and make any alterations allowable by law and which they deem advisable to agree upon a tentative budget to be allowed and appropriated for each office of Cassia County for the ensuing fiscal year. *Idaho Statute § 31-1604*

- Following establishment of tentative appropriations, to cause the Budget Officer to make notice to be published in the county-designated newspaper setting forth statutorily-required financial information regarding the ensuing fiscal year's proposed budget. *Idaho Statute § 31-1604*
- Fixing a time and place for a hearing to allow any taxpayer to appear and be heard upon any part or parts of the budget. *Idaho Statute §§ 31-1604-5.*
- Fix and determine a final budget and make appropriations to each county entity for the ensuing fiscal year. *Id.*
- Fix the levies for the ensuing fiscal year to raise the amount for expenditures prescribed by the adopted budget. *Idaho Statute § 31-1605.*
- Amend an adopted budget during the fiscal year to reflect unscheduled revenues, grants, or donations only after the annual budget procedure is complied with as nearly as practicable prior to such adjustment. *Id.*

Each **County Official and Employee** of Cassia County has the fiduciary responsibility for and is accountable to the Cassia County Board of Commissioners, the taxpayers and citizens of Cassia County, and to all members of the public to sensibly and ethically:

- Limit expenditures or the incurring of liabilities to the respective amounts of such appropriations. *Idaho Statute § 31-1606*
- Be aware that expenditures made, liabilities incurred, or warrants issued in excess of any budget appropriations shall not be the liability of the county, but the official incurring such shall be liable. *Idaho Statute § 31-1607*

Financial Actions of the Board of Commissioners

The Board of County Commissioners have regularly-scheduled meetings each Monday and at other times as planned and posted for the public during the fiscal year. All of their meetings, actions, and resolutions are public information obtainable from the Clerk of the Board of County Commissioners who is the custodian of records of the Board.

A synopsis of the Board of Commissioner actions with noted impact to the operations of Cassia County, financial or otherwise, during FY2024 included, but are not limited to, the following:

- **October 2, 2023** – Discussion of cost estimates of individual line items from erstad Architects regarding a new proposed Cassia County office building. A special meeting was scheduled for October 10, 2023 to address concerns so they could execute a contract to begin moving forward with the project.
- **October 2, 2023** – Adopt proposed amendment to the Summit Food Services contract for the Mini-Cassia Criminal Justice Center (MCCJC).
- **October 10, 2023** – An E911 mapping grant was approved to transfer funds from the E911 Fund to the Current Expense Fund to cover personnel costs related to the County Mapper.
- **October 10, 2023** – Approve Request for Bids documents to be published in the newspaper for the Cassia County Fair grandstands and approved submittal letter for proposed bidders.
- **October 16, 2023** – At the request of Prosecutor Larsen, approve settlement of an account with Siemens Diagnostics from the Mini-Cassia Adult Misdemeanor Probation Office (MPO) in the amount of \$173,000.
- **October 16, 2023** – Approve an increase in certain employee cell phone reimbursements from \$30 to \$40 per month to account for cost-of-living increases.
- **October 16, 2023** – Approve purchase of a 2023 Dodge Durango from the Sheriff's budget for Court Security.

- **October 16, 2023** – Approve a contract with Ada County for autopsies and toxicology from the Coroner’s Office increasing from \$1,950 to a total of \$2,300 per autopsy and toxicology.
- **October 23, 2023** – Approve publication of FY2023 budget amendments presented by the Auditor’s Office to be considered in a public hearing on November 20, 2023.
- **October 23, 2023** – Ratify L-1 amended Certificate of Levies as presented by the Auditor’s Office and as requested by the Idaho State Tax Commission.
- **October 23, 2023** – Balanced Rock Insurance representative Lori Bergsma reported changes and increases this year in our ICRMP Insurance premiums due to significant losses this past year.
- **October 23, 2023** – Approve the purchase of three patrol vehicles for law enforcement with three vehicles traded in. Two ¾ ton Ford pickups for \$56,000 each and one ½ ton GMC pickup for \$49,960 were approved.
- **October 23, 2023** – Discussion of considering the budget for a new County building with erstad Architects estimated at \$16 million or to restrict the design and spending cap to \$11 million. Consideration of reserve amounts and interest earnings will be discussed further.
- **October 30, 2023** – Approve moving Payment in Lieu of Taxes (PILT) reserve funds into their own interest-bearing interest account to appropriately track interest earnings from those specific funds.
- **October 30, 2023** – Of three possible applicants, only one bid was received from Hanson Sports, LLC for the Cassia County Fairgrounds grandstand bleacher project in the amount of \$889,265, which carried a requirement of 30% down payment before work begins. More time was needed to make a decision on that bid.
- **November 6, 2023** – Funding was approved in the amount of \$8,000 each for FY2024 for the East and West Cassia Soil and Water Conservation District.
- **November 6, 2023** – Demolition delays and the need for an increase in the bid of construction of the Cassia County Fairgrounds grandstand bleacher project due to the required purchase of a performance bond of between \$16,000 and \$20,000 was presented by Chair Beck to the Board.
- **November 6, 2023** – Approve the sole bidder, Hanson Sports, LLC, for the erection of the Cassia County Fairgrounds bleachers in the amount of \$889,265 and also a performance bond of 2% not to exceed \$20,000.
- **November 13, 2023** – Approve a voluntary assessment of \$44,070.18, of which half or \$22,035.09 would be paid in FY2024 and the same amount in FY2025 if it is determined there was enough benefit gained to authorize the FY2025 assessment to have NACo continue lobbying for permanent funding of federal PILT payments.
- **November 20, 2023** – Approve Prosecutor’s Office lobby remodeling to be done by Chet Jackson Construction in the amount of \$6,600.00.
- **November 20, 2023** – Public hearing for FY2023 budget amendment in the amount of \$726,200.00, increasing the established budget of \$28,284,729.00 to \$29,010,929.00. All increases cannot include additional tax assessments. All amounts came from fund balances and reserves.
- **December 4, 2023** – Approve a real estate contract to purchase the hair salon owned by Robin Barnes located between the Cassia County Judicial Center and the Mini-Cassia Public Defender’s Office building in the amount of \$190,000.00 to be paid on January 8, 2024. The Board also approved payment to Barnes of \$110,000.00 no later than December 15, 2023, in consideration of forgoing litigation regarding existence and exercise of a prescriptive easement. Funds are to come from the budgeted amount of \$12 million for FY2023 building projects.
- **December 4, 2023** – An Idaho Office of Emergency Management (IOEM) 2023 Emergency Management Grant was approved and signed by the Board in the amount of \$20,871.83 with a

matching amount to be paid by Cassia County totaling \$41,743.66. Additionally, a Homeland Security Program Grant in the amount of \$47,206.81 was also approved and signed by the Board.

- **December 11, 2023** – A construction contract was approved with Hanson Sports, LLC for the Cassia County Fairgrounds grandstands project. McMurray advised the Board all concerns expressed by Hanson Sports, LLC regarding requirements of the law were resolved.
- **December 11, 2023** – A change order with Hanson Sports, LLC in the amount of \$12,094.00 was approved for performance bonds.
- **December 11, 2023** – Approve purchase and installation from The Blind Store of window blinds for various offices in the courthouse totaling \$4,565.00.
- **December 11, 2023** – The Cassia County Fair Board made their annual financial presentation. Fair Board member over finances Carla Beck reported total income of \$713,000 and total expenses of \$689,000 for a net income of \$24,000. Payroll was not included as it is paid by Cassia County.
- **December 12, 2023** – Joint board action with both Cassia County and Minidoka County, after considerable time and deliberation, approved an increase in rate of pay for three designated employees of the Mini-Cassia Juvenile Detention Center (JDC) from \$12.00 per hour to \$23.50 per hour.
- **December 12, 2023** – Joint board action with both Cassia County and Minidoka County, after deliberations concerning staffing retention, approved an the on-call rate for detention deputies at \$75.00 per day or \$3.12 per hour prorated. Prosecutor Larsen stated that would end upon the detention deputy checking into the jail, at which time the rate of pay for overtime will be paid.
- **December 12, 2023** – Joint board action with both Cassia County and Minidoka County, after deliberations, approved a shift differential pay for the night shift of \$2.50 per hour at the MCCJC to begin on December 31, 2023, and to be reviewed on March 1, 2024.
- **December 18, 2023** – Approve payment of \$266,780.00 to Hanson Sports, LLC for the first payment for the Cassia County Fairgrounds grandstand bleacher renovation.
- **December 18, 2023** – Approve allocation of the remaining ARPA funds similar to what had been done previously to comply with current interim rules of the Department of Treasury.
- **January 8, 2024** – A bid from Chet Jackson Construction was updated with an increase of \$3,200.00 for discovery of additional needed work totaling \$8,900.00 for the Prosecutor's Office entry renovation.
- **January 8, 2024** – Approve payment of \$3,050.00 to Campbell Land, LC to bring current contractual obligations for a repeater site for E911. One payment was made in 2019 for \$50.00 monthly and no other payments had been issued. That amount is to bring current from January 2019 to January 2024 to be paid out of E911 Fund for those payments not made.
- **January 16, 2024** – Vote to approve an amended budget of the Middle Snake Regional Water Resource Commission increased from \$29,950.00 to \$37,700.00 resulting in Cassia County's invoice allocation of \$2,552.00. Additional allocations were approved to be paid from reserves.
- **January 16, 2024** – Though concern was expressed by Chair Beck for the substantial cost of demolition of the Cassia County Fairgrounds bleachers, the Board approved \$35,000.00 to Rocky Mountain Transport and Excavation, LLC for demolition costs. McMurray stated a bid is only required if the project exceeded \$75,000.00.
- **January 22, 2024** – Approve the City of Burley's building permit fee of \$5,086.25 for the construction of the Cassia County Fairgrounds grandstand bleacher project.

- **February 5, 2024** – Approve request of payment from Hanson Sports, LLC in the amount of \$102,094.00. They are mobilizing to begin work on the Cassia County Fairgrounds grandstand bleachers project.
- **February 5, 2024** – Approve the transfer of a 2018 pickup from Building and Zoning to Buildings and Grounds with the estimated Blue Book value set at \$25,000.00. The old Buildings and Grounds truck has an estimated value of \$1,000.00 to \$1,500.00 to be sold at public auction.
- **February 5, 2024** – Approve demolition of the former Masonic Building by Rocky Mountain Transport and Excavation, LLC to include \$28,100.00 for demolition, \$15,000.00 for backfill, \$2,500.00 for concrete and sidewalk cutting, and the asbestos survey and abatement at \$25,600.00 for a total cost of \$71,200.00.
- **February 12, 2024** – Approve funding request of the South Central Community Action Partnership for FY2024 in the amount of \$2,000.00.
- **February 12, 2024** – Approve the bid and sign an agreement with XCell Engineering for the geothermal report for the proposed new Cassia County office building in the amount of \$5,800.00.
- **February 12, 2024** – Approve up to \$2,000.00 to Al's Painting for painting and supplies for the Prosecutor's Office lobby renovation.
- **February 26, 2024** – Approve bid from Evergreen Peak Construction for sidewalk repair on the east side of the law enforcement building in the amount of \$2,944.00.
- **February 26, 2024** – Approve a bid from Let's Ride for the purchase of two watercraft and a trailer for the Sheriff's Office in the amount of \$32,100.00 to be used for on-water safety inspections. That was approved by the Waterways Committee to be paid from the Waterways Fund.
- **February 26, 2024** – Approve the annual Boat Safety Grant's federal allocation for Cassia County in the amount of \$14,667.00 with a minimum required match of \$7,333.00 to come from County Vessel funds received.
- **February 26, 2024** – Approve an increase of \$1,000.00 from FY2024's approved request for funding for both the East and West Cassia Soil Conservation District of \$9,000.00 each for FY2025 due to rising costs. The approval is to facilitate the State of Idaho commitment to match Cassia County's contribution.
- **March 11, 2024** – Approve the annual personal property lease agreement with Terry Hutchison and Austin Udy for \$45.00 per day per horse or mule that is used and \$30.00 per day for the use of a horse trailer to be used by the Noxious Weed Department for weed spraying in remote areas.
- **March 11, 2024** – Approve signing agreement with the Idaho Transportation Department for noxious weed control treatment at selected hot spots on roadways within the county. The amount they are contracted to pay is \$9,000.00 and is \$1,000.00 more than the previous year.
- **March 11, 2024** – Approve declaring as surplus Noxious Weed Department 2010 Kubota, 2013 Can Am 800, Clean burn oil burn heater and accessories, and a large enclosed fan to be sold at auction to try and achieve their estimated current values. The revenue from such will be used to purchase newer four wheelers.
- **March 25, 2024** – Approve payment of \$6,000.00 for the Idaho Animal Damage Control Board and the ADC District #3 for FY2024.
- **March 25, 2024** – Approve during a public hearing that the Assessor's Office raise the vehicle registration fee from \$7.00 to \$8.00. Title fees presently paid to just the State of Idaho is \$14.00. An additional \$6.00 title fee will be charged for the county.

- **April 8, 2024** – Approve modification of a contract for a Prosecutor’s Office investigator, Matthew Love to clarify his position as a contractor and not an employee as recommended by the outside auditor.
- **April 8, 2024** – Approve a change order from Hanson Sports, LLC for the Cassia County Fairgrounds grandstand bleachers project for additional cement work for a wheelchair ramp instead of a hydraulic lift in the amount of \$30,000.00 to be funded by the Fair Board. The original contract was for \$889,265.00 and the new contract total is \$931,359.00. A demand payment from Cassia County was ordered by the Board for \$132,500.00 to Hanson Sports, LLC which included the \$30,000.00 change order.
- **April 15, 2024** – Approve invoice in the amount of \$1,302.85 to bring storage tanks up to DEQ requirements. That is an increase from the previously approved anode estimate.
- **April 15, 2024** – Approve contract services of Mary Darling from Darling Geomatics for consulting work involving sage grouse – power line issues at her current billing rate of \$208.00 per hour to include a 5% increase per year to cover increased costs of doing business.
- **April 15, 2024** – Approve proposal for a Fire Sentry alarm system upgrade required as part of the modernization of the courthouse elevator in the amount of \$19,925.00.
- **April 22, 2024** – Approve purchase and installation of a patrol boat motor to replace the current failed motor no longer under warranty from Idaho Water Sports in the amount of \$11,820.00. The Waterways Fund has approved payment of \$10,000.00 with \$1,820.00 to be paid by the Sheriff’s budget.
- **April 22, 2024** – Approve the purchase of a Tesla Y vehicle in the amount of \$49,630.00 plus licensing for the Prosecutor’s Office investigations to be funded by the receipt of seized assets administered by the County Prosecutor. The Seized Asset Forfeiture Fund currently totals about \$77,000.00.
- **April 22, 2024** – Authorize the County Prosecutor to hire two interns from May until August at a rate of \$22.00 per hour plus authorized benefits.
- **April 22, 2024** – The Sheriff’s Office FY2025 budget review with Board was conducted.
- **April 29, 2024** – The independent audit report of contracted outside auditor, John Russell from Zwygart John & Associates for FY2023 was presented. Attendant financial statements prepared by them was also reviewed with the Board. He concluded that Cassia County is good fiscal shape with good internal controls of the Auditor’s Office.
- **April 29, 2024** – A joint powers meeting with Minidoka County was held to coordinate details of budgeting for FY2025 with the MCCJC.
- **May 4, 2024** – Approve the Engagement Letter for FY2024 with Zwygart John and Associates, CPAs for the independent audit in the amount of \$22,000.00 and the Federal Single Audit in the amount of \$5,000.00.
- **May 20, 2024** – Approve payment to Hanson Sports, LLC in the amount of \$98,000.00 for the approved Cassia County Fairgrounds grandstand bleachers project.
- **May 20, 2024** – Continue funding of the Mini-Cassia Commerce Authority in the amount of \$500 per month for FY2025.
- **May 20, 2024** – Enter into a working agreement with Snell and Wilmer for legal counsel to assist in Sage Grouse EIS comments and associated matters not to exceed 40 hours.
- **May 20, 2024** – Sign a contract with TimeClock Plus, LLC in the amount of \$2,296.01 for law enforcement be on the same software as the jail as the previous software is no longer supported.

- **May 20, 2024** – A public hearing was held to increase building permit fees by the use of 2018 ICC Building values to increase departmental revenues. This matches what the State of Idaho has already adopted.
- **May 20, 2024** – FY2025 budget questionnaires were reviewed with the Assessor's Office, E911, and Road and Bridge.
- **May 20, 2024** – A change from restrooms being placed under the new grandstands at the Cassia County Fairgrounds to another location was reported by Chair Beck.
- **May 24, 2024** – Authorize payment of \$10,100.00 for a 2003 Western Start truck for County Road and Bridge purchased from the Southern Idaho Solid Waste District.
- **May 24, 2024** – Approve the ballot for the increase of 5% for the Middle Snake Regional Water Resource Commission Budget for FY2025 totaling \$2,680.00.
- **May 24, 2024** – Sign the service agreement to retain Snell and Wilmer for a maximum of 40 hours at a rate of \$550.00 per hour to assist with the EIS, utility easements, and sage grouse matters.
- **May 24, 2024** – FY2025 budget questionnaires were reviewed with the Treasurer's Office, the Coroner's Office, the I.T. Department, Building and Zoning, and Waterways.
- **May 28, 2024** – Approve payment of \$2,500.00 to erstad Architects for additional services with the proposed new Cassia County office building.
- **May 28, 2024** – FY2025 budget questionnaires were reviewed with the Noxious Weed Department and with Buildings and Grounds.
- **May 28, 2024** – Approve signing of the health benefit stoploss disclosure from Vista Insurance. Kelly Bowen from Bowen Insurance Group looked at multiple carriers. He said their rate increase from the current year is 4.85% and our current carrier will experience a 7.65% increase.
- **May 28, 2024** – Chair Beck reported that the Fair Board had discussed adequate bathroom facilities at the Cassia County Fairgrounds and he recommended that they utilize any remaining funds from the erection of the grandstands to fund that project.
- **June 3, 2024** – An emergency approval of up to \$8,000.00 for repairs to the air conditioning in the Sheriff's Office in dispatch.
- **June 3, 2024** – FY2025 budget questionnaires were reviewed with the Extension Office, the Clerk's Office, Snowmobile, and County Fair.
- **June 10, 2024** – FY2025 budget questionnaires were reviewed with the Veterans Service Office, the MCCJC, the MPO, the Sheriff's Office, and the Cassia County Fair.
- **June 10, 2024** – Authorize the expenditure of \$12,695.44 for the I.T. Department for the purchase of a new computer server.
- **June 10, 2024** – The Board discussed bonuses and rate of pay considerations for FY2025, employee retention, insurance benefits, inflation impacts to employees, and costs for training new employees. Rate of pay increase discussion ranged from a 5% to 10% increase.
- **June 10, 2024** – Approve a payment of \$55,000.00 to Hansen Sports, LLC requested for the ongoing work on the Cassia County Fairgrounds grandstand bleacher project.
- **June 10, 2024** – McMurray reported on discussions with Jones Construction as a construction manager for the proposed new Cassia County office building.
- **June 13, 2024** – Discussion regarding a computer aided dispatch system through Motorola and relative estimated costs were presented with representatives present from Bannock County and Minidoka County.
- **June 17, 2024** – FY2025 budget questionnaires were reviewed with the Historical Society and Museum.

- **June 17, 2024** – Approve a bid for the purchase of a Wells Cargo enclosed trailer for OHV Education from Country Farm Sales in the amount of \$7,350.00 from grant proceeds from the Idaho Sheriff's Association.
- **June 24, 2024** – Approve a MCCJC jail visitation/telephone contract with Consolidated Telecommunications (CTEL) to replace the current vendor they have had numerous problems with and to potentially increase revenues to jail.
- **June 24, 2024** – Approve an invoice for \$5,875.50 from TNT Electric for ventilation, lighting, and replacement of wiring in conjunction with the courthouse elevator upgrade.
- **June 24, 2024** – Approve the purchase of a Lowboy trailer from Coyote Desert Construction for the Road and Bridge Department in the amount of \$13,500.00.
- **June 24, 2024** – An additional school resource officer for law enforcement and an additional employee for the MPO was approved by the Board for the FY2025 budget.
- **June 24, 2024** – Approve and sign an acceptance form for an Idaho Parks and Recreation grant that will pay 80% of the costs for two replacement snowmobiles in the amount of \$26,141.00 for law enforcement. The Snowmobile committee agreed to contribute \$5,000.00 towards the purchase.
- **June 24, 2024** – Approve the purchase of two snowmobiles from Young Power Sports totaling \$32,676.50 paid for with an Idaho Parks and Recreation grant of \$26,141.00, a contribution of \$5,000.00 from the Snowmobile committee, and the balance paid by law enforcement.
- **June 24, 2024** – Approve the contract for the Mini-Cassia Veterans Service Officer, Chuck Driscoll, shared with both Minidoka County and Cassia County for FY2025 in the amount of \$62,459.38.
- **June 24, 2024** – Minidoka County and Cassia County Boards both considered joint board budget estimations for the JPO in the amount of \$284,412.36 for each county, MCCJC estimations in the amount of \$1,814,150.00 for Cassia County and \$1,508,783.00 for Minidoka County with the difference attributed to the daily census count for both counties, and the JDC estimates of \$573,039.17 for Cassia County and \$779,776.60 for Minidoka County.
- **June 27, 2024** – Approve setting the rate of pay increase for FY2025 of 7.5% for all Cassia County employees with certified officers receiving a 12% increase to remain in force until July 1, 2025, at which time the Board would consider staying at that rate or increasing that percentage up to 10% for all employees and 16% for certified officers.
- **July 1, 2024** – FY2025 budget matters continued to be finalized for Cassia County as well as for joint powers budget matters with the Minidoka County board present.
- **July 1, 2024** – A contract membership renewal for Cassia County employees with Life Flight was approved in the amount of \$10,650.00.
- **July 1, 2024** – Sign an agreement with Big Mountain Auction online only auction that includes a 10% commission for items sold with the Noxious Weed Department.
- **July 3, 2024** – Joint budget meeting was held with Minidoka County to finalize the FY2025 joint budgets and rate of pay increase considerations. As no consensus could be reached, under the terms of the joint powers agreement, a conference was entered into with one commissioner and the elected clerk from each county to assist with recommendations. The meeting was continued.
- **July 5, 2024** – The Board reviewed an email received from the Minidoka County Commissioners on July 3, 2024 declaring their action by motion to raise their "final offer" to a 7 ½% increase in rate of pay for all joint budgets with a 12% increase in rate of pay for POST certified employees, to zero out the \$250,000.00 MCCJC carryover reserve amounts, and reduce the MCCJC extra help line to \$100,000.00.

- **July 8, 2024** – Approve request of funding from Region IV Development in the amount of \$2,737.00 for FY2025.
- **July 8, 2024** – Approve ESRI renewal in the amount of \$3,150.00 for ArcGIS Desktop Primary and Secondary licenses for the Building and Zoning Department.
- **July 8, 2024** – Approve purchase of a 2015 Chevrolet Suburban from Kim Hansen Chevrolet in an amount up to \$20,000.00 for the Coroner’s Office.
- **July 8, 2024** – The 5th Judicial District budget presentation for FY2025 was reviewed by the Auditor’s Office. Present were Administrative District Judge Eric Wildman, Trial Court Administrator Shelli Tubbs, and Cassia County District Judge Blaine Cannon.
- **July 9, 2024** – Both Cassia County and Minidoka County approved the FY2025 MPO budget in the amount of \$1,328,670.00 with the unfunded amount remaining of \$688,870.00 to be divided equally between both counties at \$344,435.00.
- **July 9, 2024** - Both Cassia County and Minidoka County approved the FY2025 MCCJC budget in the amount of \$5,322,685.00 with a balance to split of \$2,393,830.00 plus the capital “C” budget of \$293,500 split equally between both counties at \$146,750.00 each. Cassia County’s split for operating costs totaled \$1,317,564.00 for a total FY2025 budget amount of \$1,464,314.00.
- **July 9, 2024** – Both Cassia County and Minidoka County approved the FY2025 for the JDC at \$1,600,767.00 with Minidoka County’s calculated split at \$801,219.04 and Cassia County’s calculated split at \$586,846.11.
- **July 9, 2024** – Both Cassia County and Minidoka County approved the FY2025 for the JPO at \$912,596.00 with the balance to be split of \$513,997.68 with Cassia County’s portion to be \$256,998.84.
- **July 11, 2024** – Approve an increase in the coroner’s salary to \$24,000.00 per year effective October 1, 2024 with no additional cost of living increase.
- **July 15, 2024** – Approve ESRI software license renewal in the amount of \$3,150.00 for the Assessor’s and Auditor’s Office.
- **July 15, 2024** – Approve payment to Snell & Wilmer in the amount of \$10,432.00 for legal work on Sage Grouse EIS Comments.
- **July 15, 2024** – Approve the contractual amount of \$2,411,125.56 for the FY2025 City of Burley law enforcement agreement. The Auditor’s Office note of significance and concern was that the City of Burley contract amount increase from the previous fiscal year was 6.58% overall and the Cassia County Sheriff budgeted increase from the previous fiscal year was 10.05% overall reflecting a disparity in shared costs. Additionally, Auditor Larsen pointed out that historical dispatch allocations to the City of Burley was 60% and Cassia County’s was 40% based roughly on the number of calls in each jurisdiction. In recent years the entire dispatch cost was unproportionately paid by Cassia County at 100% with 0% paid by the City of Burley. They stressed that the county should not subsidize the City of Burley law enforcement contract.
- **July 22, 2024** – Rescind the July 15, 2024 Board motion to approve the City of Burley law enforcement contract in the amount of \$2,411,125.56.
- **July 22, 2024** – Sign off the titles for a 2013 Can Am and a 2010 Kubota from the Noxious Weed Department upon receipt of funds from the sale of that personal property.
- **July 22, 2024** – Approve the Sheriff - City of Burley FY2025 tentative budget at \$2,416,146.00. No contract from the City of Burley was presented for discussion.
- **July 22, 2024** – Approve the Cassia County FY2025 tentative budget for publication in the amount of \$ 42,606,382.00, which reflected a \$115,361.00 increase from the FY2024 budget.

- **July 29, 2024** – Approve a website development agreement with Visual Webb, LLC for the public access property site in the amount of \$6,500.00 with a maintenance rate of \$50.00 per hour appropriated from the Assessor's, the Treasurer's, and the I.T. budgets.
- **July 29, 2024** – The Board asked McMurray to draw up an agreement required by City of Burley building inspector to assume liability for and to add back an egress point that was originally located in the center of the Cassia County Fairgrounds bleachers under construction. The egress modification may have been requested by the Fair Board. It was also noted that there was an additional building under construction under the south end of the bleachers.
- **July 29, 2024** – Fund a request for payment from Hanson Sports, LLC for construction costs in the amount of \$196,796.00 for the Cassia County Fairgrounds bleacher project.
- **August 5, 2024** – Approve Urgent Care of Idaho as the Cassia County preferred work med provider for workers comp situations.
- **August 12, 2024** – Approve a contract with Braden Peterson/K4 Appraisal Services, LLC and the requirement of a certificate of liability to provide appraisal services for the Assessor's Office.
- **August 12, 2024** – Approve declaring surplus the coroner's 2004 Suburban to be sold at public auction.
- **August 12, 2024** – Approve the purchase of a 2024 Can Am four-wheeler for the Noxious Weed Department in the amount of \$8,654.00
- **August 12, 2024** – Approve the purchase of a flatbed in the amount of \$3,401.00 from MK Trailers for the Noxious Weed Department.
- **August 19, 2024** – Approve declaring surplus a 1998 Chevrolet pickup from the Buildings and Grounds Department to be sold at public auction.
- **August 26, 2024** – The Board and the Auditor's Office discussed carryover funds and purchase of additional vehicles in conjunction with the City of Burley law enforcement agreement as well as the reduced approved amount by the City of Burley that was received late in the budget process. The Auditor's Office yet again expressed concern in determining budget amounts for that contract on the date of the annual budget hearing. The Budget Officer requested following the statute with budget requests, recommendations, and approval for that agreement, which has not been followed to date. He also recommended following the model of the City of Star where the county presents two or three alternatives for the City of Burley to approve from to continue with those services.
- **August 26, 2024** – Approve the City of Burley law enforcement agreement for FY2025 presented by the City of Burley in the amount of \$2,306,196.00, noting that this amount includes \$75,000.00 of one-time funding from the City of Burley.
- **August 26, 2024** – Approve the proposal to recognize a carryover amount of \$38,800.00 from FY2024 to be added to the Auto Purchase line as recognized revenue for a total budget amount for the Sheriff – City of Burley Budget in the amount of \$2,344,996.00.
- **August 26, 2024** – At a public hearing, approve the FY2025 County Road and Bridge Budget in the amount of \$712,675.00.
- **August 26, 2024** – At a public hearing, approve the FY2025 Cassia County Budget in the amount of \$42,535,232.00.
- **August 26, 2024** – Authorize publishing a Notice of Request for Qualifications for building construction management services for a new proposed County office building.
- **September 9, 2024** – Authorize expenditure of funds of \$8,000.00 from the Ambulance service budget and \$8,000.00 from the EMS Fund totaling \$16,000.00 to be divided equally between six Cassia County QRU units.

- **September 9, 2024** – Approve repair of sidewalks on the east side of the law enforcement building by Evergreen Peak Construction in the amount of \$10,010.00.
- **September 9, 2024** – Approve an amendment to the medical services contract with Sawtooth Correctional Medicine for the MCCJC to include a 7.5% increase for FY2025 with the rate to be the same for FY2026.
- **September 9, 2024** – Approve a ten-panel drug screening test with Urgent Care of Idaho at a rate of \$35.00 per test for workers comp medical situations.
- **September 9, 2024** – Approve reallocation of funds unused in the Cassia County Fair budget for extra help to capital expenditures and to approve the expenditure of \$52,136.80 not previously approved in the budget to be paid to Streeter Homes, LLC from the Physical Facilities Fund of Cassia County. The building is for the use of the jockeys and the beer garden.
- **September 9, 2024** – Approve capital costs of \$32,938.00 to be paid to Idahome Construction from FY2024 County Fair Funds for a new building for pari-mutuel and concessions.
- **September 9, 2024** – A 1998 Chevrolet C15 surplus pickup was sold at public auction to Michael Ottley in the amount of \$1,400.00 and a 2004 Chevrolet Suburban was sold at public auction to Richard Kunau in the amount of \$1,400.00.
- **September 9, 2024** – A payment to Hanson Sports, LLC in the amount of \$70,189.00 was approved for the Cassia County Fairgrounds grandstand bleacher project.
- **September 16, 2024** – At the request of Chair Beck on behalf of the Cassia County Fair, it was approved to pay \$45,746.00 to Heglar Creek Electric for the electric lighting from the \$1 million allocated for the Cassia County Fairgrounds grandstand bleacher project with the balance to come from interest earned from reserves.
- **September 16, 2024** – Approve the L-2 Certification for Cassia County and the Cassia County Road and Bridge for tax year 2024.
- **September 16, 2024** – Approve the L-1 Certificate of Levies for tax year 2024.
- **September 19, 2024** – Approve revised L-1 Certificate of Levies.
- **September 30, 2024** – Transfer of accrual balances minus sick leave and PTO to the Idaho Public Defender's Office of Cassia County employees whose work ends in Cassia County today and begins with the State of Idaho on October 1, 2024.
- **September 30, 2024** – Authorize the Sheriff's Office to expend funds not to exceed \$30,000 for AED units, trauma kits, stop the bleed kits, and tourniquets
- **September 30, 2024** – Authorize \$25,000 from the Opioid Settlement Trust to be provided to Simply Hope.
- **September 30, 2024** – Joint powers discussion with Minidoka County centered around continuing obligations of public defense and the current office space obligations to both counties. A rental amount per square foot was discussed as Minidoka County's obligation for the use of Cassia County's facility.
- **September 30, 2024** – Veterans Service Office contract for FY2025 was approved by both Cassia County and Minidoka County totaling \$61,561.38. Additional costs paid by both counties include the VectraSpec program for two users at \$898.00, the cost of which will be shared by both counties.
- **September 30, 2024** – Sign body camera contract agreement with Halo Technologies in the amount of \$1,575.00 per month for the Sheriff's Office.
- **September 30, 2024** – Five Request for Proposals for construction manager for the proposed new county building was opened and evaluation for such began this date.

Cassia County Economic and Financial Outlook

Cassia County is primarily agricultural-driven, but has experienced increased industrial development. Irrigation means include canal systems originating from the Snake River as well as deep wells relying significantly on the aquifer system. That system continues to be challenged due to usage exceeding its renewal by rain, snowfall, and aquifer recharge efforts. Additionally, there has been a significant increase in urban renewal, home building, and housing accumulations in area not contiguous with municipalities and their services. County Planning and Zoning makes recommendations to the Board of Commissioners for establishment and changes of county code for residential, livestock and dairy operations. Crop farming includes primarily potatoes, sugar beets, wheat, barley, peas, carrots, and beans. Increased retail businesses, service industries, and population base are a secondary source of employment and tax revenue to the County to allay attendant costs of increased services.

The U.S. economy has seen continued recovery from economic disruptions related to the global COVID pandemic. State of Idaho tax revenue sharing has continued as a stable revenue source largely without suppression during recent challenging economic times. Additionally, stable revenues have continued despite legislative and administrative action providing property tax relief for Idaho homeowners and largely because of an increased tax base. Those revenues have assisted Cassia County in meeting some of the ever-increasing demands on our infrastructure, the administration of justice, and maintaining a competitive rate of pay for employees of Cassia County.

Additionally, Cassia County has prudently budgeted providing reserves for property procurement and plans for a new county office facility.

This budget officer has stressed implementation, adjustments, and prudence in following best accounting practices. That has included dedicating current unrealized and unscheduled revenues to future budget years to lessen the reliance year-to-year on federally-funded PILT receipts, which account historically for nearly 9% of our annual budgeted revenue. Encouragement continues with efforts of county officials in Idaho with federal legislators to approve funding of PILT on a permanent basis. Benefits will continue to be stressed by this budget officer for the implementation of a Cassia County Procurement Policy to assure prudence in capital planning and expenditures.

The following items of note have occurred during FY2024:

- Interest rates have continued to increase some due to inflation, providing sizable interest returns from investments of idle County funds. federal funding was received, allocated, expended, and reported from the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020. Additionally, federal funding from The American Rescue Plan Act (ARPA) of 2021 and the Local Assistance and Tribal Consistency Fund (LATCF). ARPA funds were intended to provide direct and fast economic assistance and to accelerate recovery from the global pandemic. LATCF is a general revenue enhancement program for eligible revenue sharing counties. Those funds have been approved by the Board of Commissioners for some general operations of the County, property procurement, and a future planned county facility.
- Though legislation has terminated county funding and obligations in Idaho for medical indigent claims, there continues to be a statutory requirement for disposition of the indigent deceased.
- Additional time and resources are required to maintain reporting compliance with the IRS as part of the Affordable Care Act. Reporting on the Federal 1095-C Form includes every employee and whether or not they have participated month to month in County-provided healthcare.
- Federal and state-funded grant availability, which has been important historically, seems to have declined or have included increases in onerous financial matches of funding, compliance, and reporting. That funding has been critical in the past to supplement county programs for safety, enforcement of the law, prosecution of offenders of the law, court provisions for administering justice, specialty court implementations, and to meet expanding requirements to

fund county government and to administer justice. In FY2024, a grant from the Department of Justice COPS Hiring Program was applied for and granted to pay 75% of the costs to hire and/or rehire additional career law enforcement officers to increase community policing capacity and crime prevention. A local cost share of a 25% minimum is required.

- Continued reduction of available financial resources to counties and restrictions of a 3% increase annually makes it increasingly difficult to accommodate sustained and enhanced mandates or requirements for local government services, especially during times of inflation. That is accentuated by the need to maintain qualified county officers and employees in an increasing competitive work environment.
- Our justice system and increased county financial obligations continue to be burdened by escalating crimes relating to protracted murder investigations and trials, drug trafficking, substance abuse, sexual abuse, and unemployment.
- Inadequate mitigation for the scores of mentally ill in dire need of critical care, facilities, counseling, medications, financial resources, and suicide prevention programs, has exceeded a state of crisis. Local suicide rates continue to increase, especially amongst teenagers.
- Costly court service security facilitation continues in an effort to provide enhanced protection of the officers of the court, legal counsel, the accused, and the public.

Legislative Impacts

The 2024 legislative session concluded as one of the most notable sessions in recent history. The following legislative actions are those most notable to county government:

- Senate Bill 1403, which clarified jurisdictional boundaries between counties and cities concerning areas of impact, aligning legislation with current case law.
- House Bill 406 established mandatory minimums for Fentanyl dealing and trafficking to address crucial public safety concerns.
- Budgetary procedures with the Joint Finance and Appropriations Committee (JFAC) changed from entire department budget considerations to “maintenance budgets” and “enhancements” considered separately.
- Continued input from counties to facilitate a smooth transition from county public defenders to the Idaho State Public Defenders Office.
- Of 107 pieces of legislation introduced, the Idaho Association of Counties actively opposed nine bills with only one of those passing. Idaho counties actively supported 20 bills, of which 14 passed, marking a successful legislative year for Idaho’s county government.

Idaho legislators continue their advocacy efforts to substantially reduce personal property taxation obligations. The adverse financial impact to county government continues with the reduction or elimination of personal property-taxation receipts while required county services are always increasing. Additionally, that reduction realistically is a tax shift to small business owners and homeowners.

Urban Renewal

Efforts of the Burley Development Authority (BDA) to expand commerce and economic development, though some aspects have positive benefits, does have an adverse effect with diverting of property taxes away from Cassia County and other taxing districts. Property tax receipts diverted to BDA results in a lost revenue source to Cassia County, the City of Burley, and to other local taxing entities such as fire, flood, and recreation districts. The employment enigma created by that urban development is increased competition for the skills and services of Cassia County employees. Many employers often provide higher wages and salaries, enhanced benefit packages, and elevated compensation than that which is offered by Cassia County government. That is then coupled with cost-of-living increases that

exceed wage and salary increases for Cassia County employees. In summary, incremental tax receipts are decreased while employee compensation demands are increased with this urban renewal tax diversion. Additionally, economic expansion clearly increases population and accompanying crime that burdens the cost to counties in administering justice.

PILT and SRS Funding

Some concern always exists without permanent funding designation by the federal government for PILT. There exists potential for reduction, sequestration, or even elimination of payments for non-taxed property in Cassia County that includes federally-owned land with the Bureau of Land Management (BLM) and U.S. Forest Service. 31 U.S.C. 39-6901 *et seq.*

Payment for Entitlement Land was enacted to prescribe federal funding to a unit of local government to "...use the payment for any governmental purposes." 31 U.S.C. 39-6902(a). Determination of payment under federal code is based on a complex formula involving population, published Consumer Price Index, acquisition or dissolution of governmental property, and specific geographical regions of the U.S. For the range of years from 2008 to 2014, PILT was formulated with an index-based change and was authorized by appropriations. 31 U.S.C. 39-6906.

Since 2014, appropriations of PILT have been year by year, and only after protracted legislative negotiations to identify a funding source from which to appropriate this critical payment of non-taxed county properties.

The uncertainty year-to-year is particularly concerning to Cassia County in that most of the full funding of PILT has historically been budgeted annually and is critical to meet ongoing operational expenditures. As previously pointed out, much of that allocation is already expended before federal funding is even authorized and subsequently paid.

PILT allocations for FY2024 totaled \$621.2 million nationally. The State of Idaho totaled \$41,152,787.00, of which Cassia County received \$2,965,964.00 as the second highest recipient county in the State of Idaho. That was an 8.46% increase from FY2023's payment of \$2,735,300.00. That constituted full payment and was received in Cassia County on June 26, 2024.

In the event PILT appropriations are ever reduced or discontinued during the year when it is budgeted, we could realistically have already expended nearly 75% of the annually allocated PILT amounts to operate Cassia County by that decision time in the absence of permanent funding. Should a sequestration of that funding ever happen, it is important to reiterate that meeting budgeted needs would have to come directly from County reserves and fund balances. That could leave Cassia County dangerously close to the inability to function as usual even in the short run. Then, in just a few short months, significant financial exhaustion of fund balances and County reserves would change the way we comply with our statutory obligations and likely necessitate emergency measures under the statute to carry on with the administration of justice and providing of required county services.

The Secure Rural School (SRS) program was enacted in 2000 in response to the decline of revenue-generating activities curtailed by the enactment of federal policies. It was designed to allay lost revenues spawned by those policies in an effort to revive rural counties and school districts. In 2008, SRS was reauthorized to continue on a sliding payment scale. Most recently, SRS was reauthorized retroactive on April 16, 2015 for fiscal years 2014 and 2015. SRS expired at the end of 2015. For fiscal years 2021-2023, the U.S. Congress reauthorized SRS under HR 3684 – Infrastructure Investment and Jobs Act, Title XII, Section 41202, Extension of Secure Rural Schools and Community Self-Determination Act of 2000. This is the final year of reauthorization under HR 3684.

Cassia County Road and Bridge received FY2023's allotment of \$15,861.00 and on May 2, 2024 received \$12,409.57 for FY2024's allotment. That was a decrease of 27.8%. That highlights the significance of the potential loss of federal funding for SRS and certainly causes pause for future funding

of PILT determined year to year without permanent funding in place. Any PILT loss would certainly be significant to Cassia County's year to year operations.

Capital Projects and Procurement Recap

Recent past, present, and future proposed capital projects include the following:

- 9/2/2021 Procurement of former Burley Highway District property in the amount of \$651,706.12
 - Property located at the southwest corner of Normal Ave and E. 10th St. in Burley. That is now the new location of the Cassia County Noxious Weed Department. They moved from their previous location at the north end of the Cassia County Fairgrounds located at the northern-most property at the corner of East 10th St. and Elba Ave.
 - Property located at the northern-most property on West 11th St. between Hansen Ave and Normal Ave.
- 3/5/2024 Demolition of the former Cassia County Noxious Weed Department structure in the amount of \$12,500.00
- 01/08/2024 Procurement of the former Razor's Edge building located between the Public Defender's office and the Cassia County Judicial Center located on the east portion east and west between South Overland and Albion Ave and north and south between East 16th St. and West 15th St. in the amount of \$190,000.00
- 10/31/2022 Procurement of the Burley Masonic Lodge building located on the west portion east and west between S. Overland and Albion Ave. and north and south between E. 16th St. and W. 15th St. in the amount of \$451,599.68
- 12/13/2023 Agreement for purchase of a potential prescriptive easement west of the Razer's Edge building and bordering the south side of the procured former Burley Masonic Lodge building in the amount of \$110,000.00
- Cassia County Fairgrounds capital projects, including grandstand demolition and replacement, were discussed and recorded in the minutes of the Board of County Commissioners as follows:
 - 4/19/2021 – Commissioner Searle suggested the Fair Board start looking at saving for replacement of the Cassia County Fair grandstands. Carla Beck estimated a cost of \$250,000.00 for that replacement. Chair Beck requested a 5-to-10-year plan for improvement projects from the Fair Board to assist with financial planning.
 - 12/13/2021 – Chair Beck commented on the increase in the revenues at the Fair and sponsorships were better than expected. Projects completed in 2021 included the extension of bleachers on the side near the announcer's stand, new panels in some of the corrals, and a new tractor purchase.
 - 5/2/2022 – Carla Beck reported to the commissioners that their long-term goal was replacement of the grandstands.
 - 7/18/2022 – Commissioners discussed the purchase of grandstand bleachers
 - 7/25/2022 – Discussion and approval of a contract reviewed by Prosecutor McCord Larsen with North Carolina Welding for grandstand bleachers which totaled \$410,000.00 for 100 lineal feet of bleacher material. Chair Beck advised that after inspection of the material it was deemed to be in very good shape, handicap equipped, included area under the grandstands for vendors, and would be a welcome addition to the fairgrounds. Due at signing of the contract included a payment of \$136,700.00, payment due on delivery of the aluminum material of \$136,650.00, and payment due upon final delivery of materials of \$136,650.00.

- 8/15/2022 – Commissioners rescinded Resolution No. 2019-005 which had established a loan to the Fair from County reserves in the amount of \$245,519.00 to pay for new fairground bleachers. Of that amount, \$105,085.16 had been paid by the Fair. Commissioners approved Resolution No. 2022-020 cancelling Resolution No. 2019-005. This was recommended by this budget officer based on Idaho Statute § 31-807 detailing that the Board of Commissioners and the counties are to “...preserve, take care of, manage and control the county property...” Chair Beck suggested to the Fair Board to approach ICCU to seek monetary assistance with the installation of the bleachers.
- 8/19/2022 – Concerns with permitting and fire code were discussed with the Burley Fire Department for the Cassia County Fair and Rodeo. Proximal parking of fire equipment was denied by the Fair Board. Prosecutor Larsen drafted a letter of assumption of liability on behalf of the county to avert an injunction by the fire department to shut down the rodeo.
- 11/14/2022 – Commissioners approved demolition of restrooms at the carnival area of the fairgrounds.
- 3/13/2023 – Fair Board member Todd Powers discussed with the Commissioners that a geotechnical study was needed before grandstand replacement could begin. Handicap accessibility, arrangement of the aluminum bleacher materials for maximum seating, and bathroom inclusion and offices under the bleachers were also discussed.
- 3/27/2023 – Grandstand replacement was further discussed. A meeting with the Fair Board, the City of Burley, as well as McMurray and Chair Beck was scheduled to discuss fire apparatus access.
- 4/3/2023 – Chair Beck discussed the meeting with the Burley Fire Department to work towards a plausible solution with the proposed grandstand replacement. Grandstand height restrictions were also discussed and were to be looked into further by the fire department. Carla Beck discussed their planned capital improvements, which included the grandstands, electrical work in vendor areas, water and sewer lines for vendor booths, and their need for a dairy barn.
- 5/1/2023 – The Fair Board requested approval from the Commissioners for a dairy barn building. The Fair Board worked on a solution with a 26-foot by 70-foot building constructed by Coast to Coast that they said would be less than \$28,000.00. The Auditor’s Office noted the capital improvement of county property is under the direction of the Commissioners. The Commissioners approved up to \$28,000.00 for that capital improvement pending Chair Beck and the Fair Board clarifying their concern about a stub wall construction.
- 5/8/2023 – Coast to Coast’s meeting follow up was presented by Chair Beck and it was determined to not include a stub wall.
- 5/22/2023 – Documented cost estimations were requested by the Auditor’s Office of the Commissioners to be included in the FY2024 budget for proposed capital projects, including the Fair grandstands.
- 5/30/2023 – Clerk Larsen asked for an estimate of the grandstand replacement project for budgeting purposes. Chair Beck indicated that was unknown but would press for an estimate from the Fair Board. He also asked the Fair Board to present a 5-year or 10-year plan for improvements at the fairgrounds.
- 6/12/2023 – Chair Beck reported on an \$850,000.000 estimate discussed in a Fair Board meeting for the construction of grandstand bleachers. He expressed his concern that this amount presented by the Fair Board may be in error as it was an extremely high

amount. Additionally, Fair Board member Todd Powers said that is likely not an accurate number and that a competitive bid should drive it down. He further stated there had to be more than one entity to construct the bleachers.

- 6/20/2023 – Chair Beck stated that the Fair Board was pursuing ongoing efforts to contract with an engineering firm for the proposed grandstand bleacher construction.
- 7/10/2023 – The Commissioners approved a contract with WalkOn Solutions, LLC in the amount of \$21,700.00 with a provision for up to \$2,000.00 for additional onsite work in the event it could not be accomplished remotely.
- 7/17/2023 – The Commissioners approved the purchase of 25 picnic tables from Uline in the amount of \$8,081.42 from the Fair's budgeted funds. Actual funds expended were \$8,036.42 from levied Capital Improvement amounts in the Cassia County Fair Fund.
- 8/14/2023 – An onsite tour of the fairgrounds with the Commissioners and the Fair Board included review of the dairy barn, corral panels, and fencing. They discussed working more efficiently in overcoming challenges with vendors and moving beyond contentions amongst Fair Board members. Potential equipment purchases discussed included a skid steer, a replacement water truck and a copy machine.
- 10/10/2023 – McMurray presented a Request for Proposal (RFP) on the grandstand construction and noted they had been submitted to the City of Burley for their review for permitting processes.
- 10/30/2023 – Only one bid in response to the RFP had been received. It was stated that there was a possibility of two additional bids but that had not happened.
- Fair Board members discussed with the Commissioners their preference in accepting the lone bid from Hanson Sports, LLC for the grandstands project rather than seeking further bids. They felt others may not have appropriate experience accomplishing what both boards envisioned for the grandstands.
- 11/6/2023 – Commissioners discussed Rocky Mountain Transport and Excavation, LLC in removing the current grandstands and the effects that would have on construction completion. Prosecutor Larsen indicated that dues dates can be built into the contract to facilitate completion before the Cassia County Fair in August. The Commissioners approved the sole bidder, Hanson Sports, LLC, to construct the grandstand bleachers in the amount of \$889,265.00 and a performance bond and payment bond not to exceed \$20,000.00.
- 11/27/2023 – Provisions of the construction contract with Hanson Sports, LLC was discussed. Included was that 95% of employees must be Idaho residents for a public works license, the tax-exempt status of the County, and the business needing to demonstrate they have paid their taxes. As they are requirements of Idaho statute, they must be discussed before signing of the contract. The Commissioners' desired to have the Cassia County Weed and Pest building demolished the same time as the grandstand bleachers.
- 12/11/2023 – Commissioners approved the contract with Hanson Sports, LLC, which included resolution of statutory requirement concerns. A change order was also approved in the amount of \$12,094.00 for payment and performance bonds on the construction contract.
- 12/18/2023 – Commissioners approved payment to Hanson Sports, LLC in the amount of \$266,780.00 to facilitate them in ordering the stadium seating.
- 1/8/2024 – Commissioners approved a notice to proceed for Hanson Sports, LLC to begin the construction project.

- 1/16/2024 – Though costs were substantially higher than previously discussed, the Commissioners approved a \$35,000.00 invoice from Rocky Mountain Transport and Excavation, LLC for demolition of the grandstand bleachers. They detailed reasons for that increase. Additionally, they estimated a \$2,500.00 cost for demolition of restrooms and at least \$10,000.00 for demolition of the Uscola Building.
- 1/22/2024 – Commissioners approved the building permit cost for construction of the grandstand bleachers from the City of Burley in the amount of \$5,086.25.
- 2/5/2024 – Commissioners approved application for a contract payment in the amount of \$102,094.00 to Hanson Sports, LLC as they were mobilizing to the site to begin construction.
- 2/20/2024 – Chair Beck discussed with Commissioners the Fair Board's discussion of changing from installation of a portable lift for the grandstands due to potential maintenance and repair costs in favor of a ramp construction from aluminum materials. This was recommended by Hanson Sports, LLC.
- 2/26/2024 – Chair Beck indicated they had not received proposed drawings for the ramp.
- 3/25/2024 – Chair Beck reported that a decision was made at the last Fair Board meeting to not put bathrooms under the grandstands in favor of expanding bathrooms that are already by the food booths.
- 4/8/2024 – Chair Beck met with Alan Cotton from Hanson Sports, LLC regarding how to proceed with a ramp rather than a motorized lift. They requested to do more work under the grandstands and more in front of the box seating. A change order for \$30,000.00 to be covered by funds raised by the Fair Board and additional bond requirement of \$12,094.00 was presented by McMurray and subsequently approved by the Commissioners. The total contract amount of \$889,265.00 was increased to a new amount totaling \$931,359.00. Commissioners approved a demand payment towards the Hanson Sport, LLC contract in the amount of \$132,500.00, which included the \$30,000.00 change order paid from County funds. *(NOTE: The \$30,000.00 amount was in actuality paid by Cassia County and **not** paid by funds raised by the Fair Board as presented)*
- 5/6/2024 – Chair Beck reported that the Fair Board received tentative estimates in foregoing restrooms under the grandstands and expanding existing restrooms and stated it would be a sizeable project. They indicated they would make efforts to seek sponsorship to cover those costs.
- 5/13/2024 – McMurray expressed concern in a Hanson Sports, LLC payment application for \$98,000.00 included work not yet completed. Commissioners determined to address the payment upon completion of the work.
- 5/20/2024 – Commissioners approved a wire transfer payment to Hanson Sports, LLC in the amount of \$98,000.00.
- 5/28/2024 – Chair Beck recommended to the Fair Board to utilize and remaining funds from the construction of the grandstands to fund the bathroom expansion project. It was also reported there was a delay in delivery of aluminum for the box seating and that project completion was anticipated in July.
- 6/3/2024 – Chair Beck reiterated that box seating would not be completed on time.
- 6/10/2024 – Carla Beck reported projects with the grandstands and bathrooms along with upgrading plumbing and electrical work had been more than anticipated and they were seeking donations to cover the costs. They requested access to carryover funds

from the previous year to help purchase equipment. Commissioners approved a request for payment from Hanson Sports, LLC in the amount of \$55,000.00.

- 7/15/2024 – Anticipated completion of the grandstand bleacher project was reported to be 8/7/2024.
- 7/22/2024 – The Declo Lions and the Unity group intend to build concession booths under the new grandstands. Chair Beck recommended that building permit costs to the City of Burley be submitted to the Commissioner for payment.
- 7/29/2024 – A request for payment was approved by the Commissioners in the amount of \$196,796.00. A meeting at the fairgrounds regarding bleacher issues included discussion of the following:
 - Box seating inspection and discussion
 - Noting there was no egress point at the center of the grandstands
 - A building under construction under the south end of the grandstands
 - Original approval of grandstand plans included an egress point on the west side, near the middle of the grandstands
 - Concerns of officials from the City of Burley regarding the loss of the egress point on the west side and the construction of buildings under the grandstands.
 - Modification of egress points may have been suggested by the Fair Board to maximize available seating.
 - Hanson Sports, LLC representatives Joel Ritchie and Alan Cotton stated they would arrange for plans to be revised to add an egress point on the west side.
 - Shannon Tolman from the Burley Fire Department stated they would approve the project with the additional egress point added back to the grandstands and Cassia County accepted liability relating to such. McMurray was asked to draw up an agreement for such.
 - 8/5/2024 – The Fair Board reported that the grandstands roof had been installed and box seating is currently being installed.
- 8/12/2024 – It was discussed that a final inspection must be done once the work has been completed.
- 8/19/2024 – Hanson Sports, LLC requested another payment. McMurray had spoken to Fair Board member Todd Powers regarding a payment request from Hanson Sports, LLC. He asked that the payment be delayed to ensure their return to complete a few items remaining.
- 8/26/2024 – The Fair Board did a final walkthrough and determined there were 14-18 items remaining that need the attention of Hanson Sports, LLC. Final payment for the project would be considered after resolution of those items.
- 9/9/2024 – Commissioners approved payment to Idahome Construction in the amount of \$32,938.00 for a new building for pari-mutuel horse racing as well as concessions funded by the capital improvements line of the Fair budget. Work for the new bathroom was explained by Carla Beck to begin in the new upcoming fiscal year and that there should be no further “surprise bills.” Commissioners approved payment to Hanson Sports, LLC in the amount of \$70,189.00.
- 9/16/2024 – Commissioners approved payment from a quote from Heglar Creek Electric in the amount of \$45,746.00 to pay for a needed upgrade of arena lights to LED. The Auditor’s Office requires an invoice no later than 10/9/2024 to be included in the FY2024 budget. Chair Beck stated that \$1 million had been allocated in the FY2024 budget for the grandstand replacement project. He asked the Commissioners to

consider payment from remaining funds from that allocation along with any accrued interest.

- 10/7/2024 – An invoice from WalkOn Solutions, LLC for work from the change order on the stairs and ramp for the grandstands in the amount of \$4,000.00. Chair Beck was going to talk to Fair Board representatives to see if there are any other bills to be submitted.
- 10/15/2024 – Chair Beck relayed the Fair Boards explanation of the WalkOn Solutions, LLC \$4,000.00 request for payment to the Commissioners. He stated it was a valid expense and the Commissioners approved the payment. He also stated there are still a few items to be completed and he would follow up on the matter.
- 10/28/2024 – Commissioners were still awaiting word on completion of projects before making the final payment to Hanson Sports, LLC.
- 11/14/2024 – Commissioners approved the final payment to Hanson Sports, LLC in the amount of \$10,000.00 for the grandstand bleacher project. It was noted there was still an outstanding invoice from Heglar Creek Electric in the amount of \$45,746.00 to be considered for payment.
- 12/16/2024 – An annual report from the Cassia County Fair Board regarding activities of the past year was presented by Paul Marchant, Todd Powers, and Cordell Sheridan. Independent Auditors, Zwygart John and Associates were inhouse for the FY2024 external audit and John Russell, CPA attended the meeting to receive a requested financial report from Carla Beck for that audit but she was not in attendance and no financial report was presented.

Cassia County Fair Capital Projects Financial Summary
FY2022 – FY2024

FY2022

7/25/2022	North Carolina Welding, LLC	Grandstands Material	\$136,700.00
7/26/2022	North Carolina Welding, LLC	Grandstands Material	\$136,650.00
8/30/2022	North Carolina Welding, LLC	Grandstands Material	\$136,650.00
<i>FY2022 Total</i>			\$410,000.00

FY2023

5/23/2023	Coast to Coast	New Dairy Building	\$2,787.50
6/20/2023	Coast to Coast	New Dairy Building	\$12,543.75
7/10/2023	Coast to Coast	New Dairy Building	\$12,548.75
9/30/2023	WalkOn Solutions	Grandstands Engineer	\$17,700.00
<i>FY2023 Total</i>			\$45,580.00

FY2024

12/18/2023	Hanson Sports, LLC	Grandstand Construction	\$266,779.50
1/22/2024	Rocky Mt Transport & Excavation	Grandstand Demolition	\$35,000.00
1/30/2024	City of Burley	Building Permit	\$5,086.25
2/5/2024	Hanson Sports, LLC	Grandstand Construction	\$102,094.00
3/5/2024	Rocky Mt Transport & Excavation	Bathroom Demolition	\$12,500.00
3/5/2024	Rocky Mt Transport & Excavation	Bathroom Demolition	\$2,500.00
4/8/2024	Hanson Sports, LLC	Grandstand Construction	\$132,500.00
5/24/2024	Hanson Sports, LLC	Grandstand Construction	\$98,000.00
6/10/2024	Hanson Sports, LLC	Grandstand Construction	\$55,000.00
8/1/2024	City of Burley	Building Permit	\$391.25

7/30/2024	Hanson Sports, LLC	Grandstand Construction	\$196,796.00
9/6/2024	Hanson Sports, LLC	Grandstand Construction	\$70,189.00
9/9/2024	Streeter Homes, LLC	New Building	\$52,136.80
	(Concessions, Bathroom, Beer Garden, and Racing Booth)		
9/9/2024	Idahome Construction	New Building	\$32,938.00
	(Vendor/Ticket Building)		
FY2024 Total			\$1,061,910.80

FY2025

10/15/2024	WalkOn Solutions, LLC	Grandstand Construction	\$4,000.00
11/14/2025	Hanson Sports, LLC	Grandstand Construction	\$10,000.00
11/18/2025	Heglar Creek Electric	Grandstand Construction	\$45,746.00
FY2025 Total			*1 \$59,746.00

*1 (NOTE: Cassia County Fair FY2024 capital projects paid for in FY2025)

*1 (NOTE: Final payment dates and amounts were available at the time of this analysis)

TOTAL GRANDSTAND EXPENDITURES.....*2 \$1,449,282.00

TOTAL OF OTHER FAIR CAPITAL EXPENDITURES.....*2 \$127,954.80

*2 (NOTE: All capital expenditures were paid from the Cassia County Physical Facilities Fund and separate from and above allocations to the Cassia County Fair Fund)

Following unprecedented capital expenditures in Cassia County government, it is important to note that this budget officer has recommended for a number of years the establishment of a Cassia County Procurement Policy. Model procurement policies from Ada County as a large county, Madison County as a mid-sized county, and Teton County as a small county were presented for consideration years ago. To date nothing has been done to formalize such an agreement.

Consequently, it is important to point out that discussion, planning, studies, abatements, inspections, permits, estimations, competitive bid processes, restrictions, change orders, and many other significant impacts in any capital project could clearly minimize or even eliminate costs much more effectively with clearly-stated objectives in an established policy. Some of the foregoing capital costs could have been minimized or eliminated with such a policy in place.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Taxation and Finance

Counties, as political subdivisions of the State of Idaho, but with closer relationships with the people, have a right and a responsibility to raise, within levy limitations, the necessary revenues in order to finance critical, basic public services of a wide variety, many of which are federally or state-mandated.

Property Taxes raise a substantial amount of money and are in fact, the largest single source of taxation revenue. The assessment of property valuations is required to be completed in a timely basis utilizing the most accurate procedures and in accordance with the standards of the International Association of Assessing Officers, as required under Idaho Statute and as promulgated by rule from the Idaho State Tax Commission. Property tax revenues continue to be insufficient to support all the

functions of local government. The volatility of receipt of PILT funds, as previously stated, is critical to financial planning and functionality of Cassia County. As Justice Fund expenditures increase year to year, it becomes increasingly difficult to fund required administration of justice due to the following:

- Property tax relief from legislative action decreases tax collection receipts,
- Levy caps are very close in Cassia County, which would curtail our taxing authority for justice-related county functions in the Justice Fund,
- Escalation of criminal activity, prosecution, law enforcement, criminal detention, and court functionality consistently outpaces identified funding.

The collection of property taxes is administered and completed by the County Treasurer.

Property tax drives occur two times a year with tax collection dates of December 20th and June 20th for the previous year's tax assessments. The seasonality of those proceeds emphasizes the critical nature of preserving carryover balances at the end of each fiscal year to conduct business until receipt of those collected taxes are realized.

Fund Financial Statements

Fund financial statements are accounting devices that the County uses to track sources of funding and spending for specific programs and to demonstrate compliance with various regulatory requirements. Fund financial statements generally report operation in more detail than the government-wide statements. This statement focuses on its most significant or "major" funds and not on the County as a whole.

County Funds

The taxing funds listed below have their own individual levy limits which are set by Idaho statute and cannot exceed maximum levy rates nor can they be intermingled with other funds. Those levied funds are derived from taxation of property which are calculated by a formula of assessed property values multiplied by the current calculated levy rates.

Funds were realized during FY2024 from the 2023 property tax levies for the following listed funds and at the current levy rates listed below. As required by statute, all levied amounts were below their attendant maximum levy rates specified by statute. Collectively, all levied funds were below the maximum overall County levy limitations of increase as specified by statute.

TAX YEAR 2023 LEVY RATES

<u>Fund</u>	<u>Current Levy Rate</u>	<u>Maximum Levy Rate</u>
Major Funds:		
Current Expense	0.000399705	0.002000000
Justice	0.001333411	0.002000000
Other Funds:		
Indigent Defense/Social Services	0.000000000 (unlevied)	0.001000000
District Court	0.000000000 (unlevied)	0.000400000
Noxious Weeds	0.000076195	0.000600000
Ambulance	0.000079370	0.000200000
County Fair Operations	0.000010375	0.000100000
County Fair Exhibits	0.000046892	0.000100000

Historical Society/Museum	0.000015874	0.000120000
Junior College Tuition	0.000000000 (unlevied)	0.000600000
Revaluation	0.000100006	0.000400000
Preventive Health Fund	0.000073020	0.000400000

County department heads and elected officials submit their budget requests before levy rates are established. The budget officer sums projected remaining fiscal year end balances in each fund with other identifiable and available revenues other than property tax allocations. Any needed property tax funding is then calculated and reported to the Idaho State Tax Commission by way of L-1 and L-2 Forms to establish that needs fall at or below required levy limits. The total of current levy rates for each fund establishes the total county levy rate which cannot exceed 3% more than the highest of the previous three fiscal year levy rates.

Tax Year 2023 Total Cassia County Levy Rate:
.002134848

Cassia County Operations Revenue

Fee Collections

Collection of Solid Waste Fees	Drug Enforcement Seizures	911 Emergency Services
Parks & Recreation/Snowmobile	Waterways	Industrial Property Litigation
Domestic Abuse	Emergency Medical Services	Noxious Weed Enforcement
Optional Grants	Disaster Services Support	Misdemeanor Probation
Forest Service	Interlock Fund	Court Facilities
Juvenile Justice Lottery Proceeds		DMV Administrative Fee

Revenues for Major Funds

Remaining Cash Balance

*(This is cash forward or carryover of fund balances critical to funding
the first quarter of the ensuing budget year until the December property tax drive)*

State Sales Tax Base and Excess Allocations

State Liquor Allocations

Federal Payment in Lieu of Taxes

State Licenses & Fees

County Licenses & Fees

Interest on Investments

Consolidated and Presidential Election Reimbursements

Federal Grants and Reimbursements

Agricultural Equipment Property Tax Replacement

Property Tax Levy

Other Miscellaneous Receipts

Federal and State Pandemic Relief Revenues

Coronavirus Aid, Relief, and Economic Security (CARES) Act

America Recovery Plan Act (ARPA)

Local Assistance and Tribal Consistency Fund (LATCF)

Financial Information

Accounting System and Budgetary Control: In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal control is a process affected by the County's governing board, elected officials, administration, department heads, and staff. It is designed to provide reasonable, but not absolute, assurance regarding the achievements of objectives in the following categories:

- 1) the effectiveness and efficiency of operations
- 2) reliability of financial reporting
- 3) compliance with applicable laws and regulations.

The concept of reasonable assurance recognizes that the cost of control should not exceed the benefit likely to be derived and that the evaluation of costs and benefits require estimates and judgments by management.

Budgetary control is maintained by the issuance of monthly financial statements which reflect current and year to date expenditures and encumbrances, in comparison to budgeted amounts. The portion of the year gone is compared to the portion of the budget amount expended when presented to the Board for authorization of payment. Anticipated expenditures are reviewed to determine that sufficient funds will be available prior to issuance of purchase approval or other commitments.

The financial statements meet requirements as set forth by the Governmental Accounting Standards Board (GASB) and with Generally Accepted Accounting Principles (GAAP) as applied to government units.

County Funds Financial Analysis

The Remaining Cash Balance below is a comparative of actual county resources at the end of FY2023 with that of the end of FY2024. For each year, it is reflective of the overall receipts of revenues for the fiscal year less all Board of Commissioner approved expenditures. Of note, there is yet again a large increase in the FY2023 ending balance in the major Current Expense Fund with the ever-stressed Justice Fund experiencing just a small increase. Additionally, it is reflective of two other major factors evidencing prudent financial oversight; expenditures for FY2024 fell below what was budgeted and receipt of revenues exceeded anticipated budgeted amounts.

Major Funds – Cassia County's two major funds established in accordance with Idaho statute include:

- The **Current Expense Fund** (or General Fund)
 - Allocations related to general operational expenditures, which include Auditor, Recorder, Assessor, Treasurer, Commissioners, Public Defender, Civil Defense, Buildings & Grounds, University of Idaho Agricultural Extension Service, County Elections, General Operations, Information Technology, Building & Zoning, and Veterans Service Officer
- The **Justice Fund**
 - Allocations related to administering justice and safety, which include District Court Clerks, Juvenile Probation, Prosecuting Attorney, Coroner, Sheriff, adult criminal detention and youth criminal detention
- Other Funds
 - Various dedicated funds for a specific purpose, which include Cassia County Road & Bridge, Emergency Medical Services, Ambulance Services, District Court, K-9 Expenses, Misdemeanor Probation, 911 Communications, Consolidated or Taxing District Elections, Medical and Non-Medical Indigent Services, Public Defender, Community College Tuition, Cassia County Fair, Historical Society (museum), Property Revaluation, Solid Waste Services, Waterways Services, Noxious Weed & Pest Control, Snowmobile,

Physical Facilities, Magistrate Court, Health Districts, Court Facilities, ARPA Fund, Employee Benefits, Narcotic Seized Assets, Court Interlock ,and Widows Benefits.

Remaining Cash Balance

	<u>Ending FY2023</u>	<u>Ending FY2024</u>	<u>Difference</u>	<u>Change</u>
Current Expense Fund:	\$2,279,594.86	\$1,502,910.00	\$776,684.86	-34.07%
Justice Fund:	\$1,286,740.76	\$1,815,821.00	\$529,080.24	+41.12%
All other dedicated funds:	\$7,716,336.79	\$8,018,070.14	\$301,733.35	+3.76%
 Total Dedicated Fund Balances:	 \$11,282,672.41	 \$11,336,801.14	 \$54,128.73	 0.48%
 Reserve Fund: (Carryover not allocated to other funds for expenditures)	 \$18,145,254.77	 \$20,535,639.12	 \$2,390,384.35	 +13.17%
 TOTAL DEDICATED FUNDS AND RESERVES (County Financial Resources):	 \$29,427,927.18	 \$31,774,767.11	 \$2,346,839.93	 +7.97%

Federal ARPA Allocations to SLFRF and LATCF

The American Rescue Plan Act (ARPA) authorized the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program to deliver \$350 billion to state, territorial, local and tribal governments across the country to support response to and recovery from the COVID-19 public health emergency.

Additionally, ARPA appropriated The Local Assistance and Tribal Consistency Fund (LATCF) to deliver \$2 billion as a general revenue enhancement program to provide additional assistance to eligible tribal governments, revenue sharing counties, and revenue sharing consolidated governments.

Cassia County's allocations, receipts, and interest earnings are as follows:

ARPA Funding

FY2022 – First tranche received on December 9, 2021	\$2,333,733.00
FY2022 – Interest earnings from ARPA funding.....	\$3,986.85
FY2023 – Second tranche received on December 19, 2022	\$2,333,733.00
FY2023 – Interest earnings from ARPA funding.....	\$83,451.48
FY2024 – Interest earnings from ARPA funding.....	\$50,863.94
TOTAL ARPA FUNDING AND INTEREST	\$4,805,768.27
Expended	\$4,805,768.27
BALANCE	\$0.00

LATCF Funding

FY2022 – First tranche received on December 12, 2022	\$2,203,508.92
FY2023 – Second tranche received on July 31, 2023	\$2,203,508.92
FY2023 – Interest earnings from LATCF funding	\$78,098.86
FY2024 – Interest earnings from LATCF funding	\$244,482.31
TOTAL LATCF FUNDING AND INTEREST	\$4,729,599.01
Expended	\$0.00
BALANCE	\$4,729,599.01

TOTAL FEDERAL PANDEMIC RELIEF FUNDING AND INTEREST	\$9,535,367.28
Expended in FY2022 (ARPA Funding).....	\$2,159,090.00
Expended in FY2023 (ARPA Funding).....	\$2,022,225.00
Expended in FY2024.....	\$486,231.00
FEDERAL PANDEMIC RELIEF FUNDING BALANCE	\$4,867,821.28

City of Burley Law Enforcement Agreement

Under the constitution of the state of Idaho, cities as a corporate body, “may make and enforce, within its limits, all such local police, sanitary, and other regulations as are not in conflict with its charter or with the general laws.” In addition, an Idaho county is prohibited from making its police regulations effective within a municipality. *Idaho Constitution, Article 12, § 2*. Cities may exercise all powers and perform all functions of local self-governance in city affairs as are not specifically prohibited by or in conflict with general laws or the constitution of the state of Idaho pursuant to Idaho Statute § 50-301. “...the primary duty of enforcing all the penal provisions of any and all statutes of this state, in any court, is vested in the sheriff and prosecuting attorney...” pursuant to Idaho Statute § 31-227 (1). Thus, there is a constitutional and statutory partition of power, responsibility, and funding between a municipality and a county in the state of Idaho.

Funding for county law enforcement in the state of Idaho, and as adopted by Cassia County, includes power to levy by way of property taxes for a statutorily-approved Justice Fund. That levying power has legal limits that cannot be exceeded. Because the police power in Idaho does not include the power to levy taxes, if a municipality seeks to impose a tax, it must point to specific legislative authorization.

An oft-repeated misnomer by some is that County tax levying power includes funding for city policing as city residents are taxed just as those who are not in an incorporated city within the county. Though incorporated city residents within a county in Idaho do pay property taxes for that county levy, allocation annually of those funds is specific to county-wide obligations. Included within the required costs for counties carrying out justice-related services are the following county-wide functions:

- All court-related functions and facilities fall within levying limits and are the financial liability of counties whether it is from within an incorporated city or outside of such. If actual costs exceed levying power and the established Court Facilities Fund, the financial obligation rests entirely with counties in Idaho to fund from other available revenue sources. Court obligations, all paid from tax levy and other county revenues include:
 - Court-related security, check stations, magnetometers, and bailiff services provided whenever the CCJC is open. All costs include those related to a full-time bailiff and two to four part time law enforcement experienced personnel.
 - Clerking of all duties related to the three assigned judges in Cassia County and for a law clerk/staff attorney for the district judge. The elected clerk of the district court and nine (9) deputy clerks assume the responsibility of in-court clerking for all proceedings, court assistance, court management data entry, and collection of fines and court fees.
 - A jury commissioner, a deputy clerk, and the elected clerk carrying out the statutory duties of managing the court’s jury system for the entire county.
 - A full-time Spanish language court interpreter to provide court-certified interpretive services. Other court-certified language services are also funded by the county for court participants who are not proficient in the English language.
- All costs related to incarceration within Cassia County are funded, even well beyond tax levy receipts, by the county. Cassia County and Minidoka County have both been a part of a joint powers agreement for years to facilitate the incarcerated for both counties in the MCCJC located in Cassia County. All city and county detainees in that facility are the financial responsibility of each of the two counties and are allocated by the county from which the violation causing incarceration has occurred.
- All felony prosecutions are the responsibilities of the county whether in or out of an incorporated city.

- All adult misdemeanor probation oversight and enforcement is the responsibility of the county whether in or out of an incorporated city.

The clear summary is threefold. Firstly, tax levied amounts for the Justice Fund in Cassia County to provide the above required services is the sole financial requirement of county government. Secondly, not only are all tax levy allocated funds entirely expended each year for those responsibilities, it is always supplemented by federally-funded PILT and other financial reserves of the county. Lastly, there are no residual levy funds after funding the above, nor is there a county obligation to carry out enhanced law enforcement duties for incorporated municipal codes and regulations. In Idaho, most of those duties are carried out by a city police force with a chief of police unless a county chooses to enter into a contractual agreement with an incorporated city.

The power or authority to contract on behalf of the County “can only be exercised by the board of county commissioners...or by agents or officers acting under their authority” pursuant to Idaho Statute § 31-602. Absent any official designation to others, the Cassia County Board of Commissioners is and has historically been the contractor as the governing power to enter into and sign the Agreement for Law Enforcement Services. The City of Burley is the contractee, as they are receiving said services from the Cassia County Sheriff’s Office as contracted by the governing board of commissioners. Article VIII, Section 3 of the Idaho Constitution specifies debt limitations defining that the board of county commissioners may not enter into a contract beyond one year unless the contract clearly sets forth a “non-appropriations” clause to allow for annual adoption of a budget to provide appropriate allocations of payment pursuant each annual budget. *County Roles and Responsibilities, Idaho Association of Counties, 8.8 Corporate Powers*

In FY2024, Cassia County continued with a long-standing contractual agreement with the City of Burley for providing law enforcement services. Though there are expected advantages with integration of those services, there remains an inequitable allocation of costs as pointed out for a number of years by the Cassia County Auditor’s Office for those combined services. Comparative measures to demonstrate that fact include, but are not limited to:

- The ratio of the number of City of Burley assigned deputy patrol officers to the overall Sheriff’s budgeted expenditures is significantly lower than the same ratio with Cassia County assigned deputy patrol officers. To be fair and equitable to each entity and in particular with all taxpayers in Cassia County, those ratios should be very similar.
- Dispatch service costs and facilities are currently allocated entirely to Cassia County. Prior to the 2021 agreement, 60% of dispatch facility and services were allocated and specifically paid by the City of Burley and was largely based on the origination of dispatch calls within their jurisdiction. The remaining 40% of those related costs were paid for by Cassia County. That contractual verbiage was eliminated, along with the allocated funding, by the City of Burley in their 2021 drafted and proposed agreement. That agreement verbiage simply “included” dispatch services within the agreement without identifying a specific cost for such. That agreement was subsequently accepted and signed by motion of the Board of Commissioners of Cassia County.
- The percentage of increase in actual expenditure accounting year to year for City of Burley contracted law enforcement services has been less than those same costs for Cassia County services in all but two (2) of the last eight (8) years. The following is actual costs as entered, approved, and allocated by the Cassia County Sheriff’s Office. The following illustrates the most recent disparity:

- **Actual Expenditures from Sheriff – County**

▪ FY2022	\$2,822,865.79
▪ FY2023	\$3,144,783.34
▪ FY2024	\$3,550,341.17

- Percentage of Increase from FY2022 to FY2023..... **11.40%**
- Percentage of Increase from FY2023 to FY2024..... **12.90%**
- **Actual Expenditures from Sheriff – City of Burley**
 - FY2022 \$1,873,212.96
 - FY2023 \$1,935,647.73
 - FY2024 \$2,130,681.43
 - Percentage of Increase from FY2022 to FY2023..... **3.33%**
 - Percentage of Increase from FY2023 to FY2024..... **10.08%**

Though there was a lesser gap of disparity for FY2024, there is still 2.82% less funding of actual City of Burley Law Enforcement costs compared to that of the Cassia County Sheriff’s budget for county services. Cassia County is still bearing a larger percentage of actual expenditure increases consistently year to year compared to the actual expenditure increases for City of Burley law enforcement.

The boundaries of the incorporated City of Burley extend out of Cassia County into one of the busiest locations of Minidoka County. Commerce and legal infractions are more concentrated there than any other location in both Cassia County and Minidoka County with eating establishments, gas stations, motels, a strip mall, Walmart and numerous other service-related businesses located there. Add to that, the offramp at Exit 208 on I-15 flows directly through that commerce-dense location. Consequently, a large amount of crime committed there falls on the shoulders of the Cassia County law enforcement completely outside of its statutory jurisdiction. Under the law enforcement contract with the City of Burley, all law enforcement services fall on the Cassia County Sheriff’s Office to supply deputy patrol officers, additional designated investigators, administrative services, prosecuting attorney services, and accounting and auditing expenses for that area outside of Cassia County boundaries. Any services in the City of Burley within Minidoka County are the responsibility of the City of Burley and/or Minidoka County. None of that financial liability accrues to Cassia County absent an agreement with the City of Burley and should not be borne by Cassia County or its taxpayers. Additionally, all of Cassia County’s 911 funding is for Cassia County and no amount of 911 funding is received for services rendered by Cassia County law enforcement within Minidoka County, another obvious disparity in funding.

Nearly all negotiated aspects of this agreement have historically been conducted between the elected Sheriff and the City of Burley. The consistent historic delay by the City of Burley in advising the Sheriff and subsequently the budget officer and commissioners of their intent is unsustainable in meeting statutory budget deadlines. Department heads and elected official are required to provide projected budget revenues and expenditures each year to the county budget officer no later than the third Monday of May for the subsequent fiscal year pursuant to Idaho Statute § 31-1602. No accurate projection by that date has or can happen with this inordinate delay by the City of Burley each year establishing their intent. For FY2024, final acceptance from the City of Burley for the Sheriff – City of Burley Law Enforcement Agreement and amount came on 8/26/2024, the day of Cassia County’s budget hearing for FY2025. The budget officer strongly recommends future measures to receive timely acceptance of the contractual agreement with the City of Burley to facilitate establishment of the tentative budget by the Board of Commissioners and the subsequent public notice in the newspaper of that tentative budget in appropriate preparation time for the annual Cassia County budget hearing.

The official Cassia County budget officer conclusions and recommendations to the Cassia County Board of Commissioners, the Cassia County Sheriff, and the public is to assure equity and appropriate allocation of Cassia County resources. It is recommended that past fiscal year’s Management Discussion and Analysis (MD&A) facts be reviewed as it is a required finance officer analysis included in each fiscal year’s annual outside auditor financial report. Budget officer recommendations Include:

- A thorough review of previous findings of facts and recommendations detailed in the FY2021, FY2022, and the FY2023 Management Discussion and Analysis (MD&A) included in Cassia County's official *Report of Audited Basic Financial Statements and Supplemental information*. That is available to the public currently at: <https://www.cassia.gov/financial-audit>
- Establishment of a collaborative, unified, and thorough evaluation by Cassia County's governing board and contracting authority, the Cassia County Commissioners. It would also be prudent to include the elected sheriff, the elected prosecuting attorney, and the elected clerk as chief budget officer and internal auditor for Cassia County.
- A proposed contract for services is recommended to be prepared from those collaborative efforts by the Cassia County Commissioners as the governing body and contractor of services to assure the agreement is in harmony with the best interest of Cassia County and its residents.
- A recognition of all parties to the agreement of the need for fairness and equity for all involved.
- A required response from the City of Burley regarding their desire to carry forth with the proposed agreement by the 3rd Monday of May deadline for departments to submit their proposed budget to the budget officer. That allows for preparation of the Cassia County budget recommendation to the Board of Commissioners, establishment of a tentative budget, and publication of the tentative budget and budget hearing date.
- If it is not in the best interest financially and otherwise for Cassia County as well as the City of Burley to carry forth with this optional law enforcement agreement, each entity should perform their respective law enforcement services independently. That would mirror neighboring counties and is currently done as such by the majority of Idaho counties and municipalities.

Budget Officer Conclusions and Recommendations

Despite high levels of inflation, economic and financial stability has made marginal improvements during FY2024, but questions still arise with the uncertainty of an upcoming federal election for President of the United States. Continued vigilance and financial prudence are in order to sustain essential services of Cassia County. Federal fund receipts have the county in a positive financial condition at the close of FY2024.

It is vital to point out that one-time federal funding such as with CARES and ARPA funding through both SLFRF and LATCF, are not intended for any ongoing operational costs of Cassia County and must be appropriately accounted for by requirements of the U.S. Department Treasury.

Consistent with recent years past, conservative revenue budgeting for tax receipts and unanticipated revenues from new construction and from revenue sharing with sales tax keep Cassia County healthy financially.

It continues to be important to carry forward with concentrated effort in establishing, as well as holding, to the confines of a realistic approved operating budget and to consistently review the budgeted to actual revenue ratio to make certain they are in line with what revenues have been anticipated. When revenues are not received as budgeted, attendant decreases in expenditures is advisable to accompany the shortfall rather than simply relying on a healthy reserve in lieu of constraints. Without such, reserve funds or unanticipated revenues must bridge that gap. Often lost in the consideration of fund balances at fiscal yearend is how imperative carryover balances are in being able to meet expenditures during the first quarter of the subsequent fiscal year when County revenues are typically scarce. On the other hand, over-budgeting of expenditures that are unspent at fiscal yearend artificially increase fund balances beyond a reasonable expectation of property taxpayers in funding county government year to year.

Personnel concerns for FY2024 has continued to experience difficulty in recruitment and retention. During these times of low unemployment, employees can opt for other opportunities that

may be better for them. As that happens, the expended cost for training is lost, institutional knowledge is diminished, and the cost of operating county government increases.

The County has a healthy and well-managed partially self-funded benefits package. Increased employee participation in funding continues to be this budget officer's recommendation due to the ever-increasing costs of healthcare service providers and facilities. Increases in FY2024 have kept in line with national healthcare projections. There may be some concern that should be monitored with the reduction in workforce from the Public Defender's Office moving from county obligations to the state. A smaller county census of insurance participants makes potential erratic large health claims steepen the amplitudes with unforeseen healthcare cost swings in a partially self-funded healthcare plan. The safety net is a stop/loss insurance coverage plan for those large upswings to help mitigate as much as possible a financial catastrophe for the county with large claims. Stop/loss coverage premium payments exceed a quarter of a million dollars per year to cover high-cost claims, even after re-pricing, that can easily approach or exceed \$1 million per major incident of any covered life in the plan.

Idaho law allows counties to levy for 3% over the highest of the last 3 years non-exempt property tax budget; plus, a limited portion of new construction roll values times a preliminary levy rate; plus, value of property newly annexed in the previous year times a preliminary levy rate; plus, any recaptured foregone amount; minus agricultural equipment exemption replacement and property tax relief monies.

The non-property tax portion of the budget has no percentage limit; however, it is limited to the reasonably anticipated amounts of all other revenue sources.

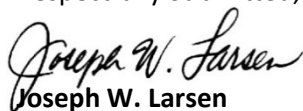
The Auditor's Office focus for FY2025 will be to formalize and adopt instructional policies and procedures for internal financial control and best practices. We also plan to resume conducting internal operational and fund auditing of certain functions of a few departments, verification of all contracted obligations of the county, required documentation of all expenditures relating to petty cash and credit cards, timely response from all department heads to accomplish this, and measures to keep improving inventory reporting and control.

Cassia County has purchasing procedures very minimally detailed in the Cassia County Personnel Policy Handbook. This budget officer will continue to highly recommend adoption of a detailed procurement policy consistent with what is done in many other county jurisdictions. That is congruent with effective fiduciary oversight of public funds used for capital projects.

The County relies considerably on the payment of property taxes and consistently receives in excess of a 90% tax collection each year. Cassia County has been required to resolve only a small number of Protests of Valuation of Property Tax Assessments during the annual Board of Equalization hearing period. Assessor's Office appraisers continue the challenge of revaluation of properties to a fair value relative to the market. The challenge continues to be that there are people who have occupied the same property for long periods of time, possibly on fixed incomes, who continue to experience property tax increases even with the homeowner's exemptions and circuit breaker benefits. Personal property tax elimination continues to be a legislative consideration.

The provided financial report and analysis of management is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances. Any questions or request for additional information should be directed to the Cassia County Clerk.

Respectfully Submitted,



Joseph W. Larsen

Cassia County Clerk/Auditor/Recorder

BASIC FINANCIAL STATEMENTS

Cassia County, Idaho
Statement of Net Position
September 30, 2024

	Primary Government Governmental Activities	Component Unit Fair Board
Assets		
Current Assets:		
Cash and Cash Equivalents	\$ 32,404,814	\$ 189,247
Receivables		
Taxes	191,128	-
Intergovernmental	649,532	45,141
Interest	112,618	-
Total Current Assets	<u>33,358,092</u>	<u>234,388</u>
Capital Assets		
Land	1,777,051	-
Building, Net	5,258,987	-
Improvements, Net	207,333	73,823
Infrastructure, Net	65,121	-
Equipment, Net	2,212,368	-
Right to Use Assets, Net	195,416	-
Total Capital Assets	<u>9,716,276</u>	<u>73,823</u>
Total Assets	<u>43,074,368</u>	<u>308,211</u>
Deferred Outflows		
Pension Related Items	<u>1,813,906</u>	<u>-</u>
Total Deferred Outflows	<u>1,813,906</u>	<u>-</u>
Liabilities		
Current Liabilities		
Vouchers Payable	1,226,350	64,791
Accrued Liabilities	237,096	-
Total Current Liabilities	<u>1,463,446</u>	<u>64,791</u>
Non-Current Liabilities		
Due Within One Year:		
Compensated Absences	566,574	-
Lease Payable - Current Portion	38,957	-
Due in More Than One Year:		
Lease Payable	156,460	-
Net Pension Liability	7,501,303	-
Total Liabilities	<u>9,726,740</u>	<u>64,791</u>
Deferred Inflows		
Pension Related Items	<u>136,161</u>	<u>-</u>
Total Deferred Inflows	<u>136,161</u>	<u>-</u>
Net Position		
Invested in Capital Assets, Net of Related Debt	9,716,276	73,823
Restricted for:		
Special Revenue Purposes	27,117,064	-
Unrestricted	(1,807,967)	169,597
Total Net Position	<u>\$ 35,025,373</u>	<u>\$ 243,420</u>

The accompanying notes are an integral
part of the financial statements

Cassia County, Idaho
Statement of Activities
For the Year Ended September 30, 2024

	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit Fair Board
	Expenses					
Primary Government:						
Governmental Activities:						
General Government	\$ 10,845,113	\$ 847,927	\$ -	\$ -	\$ (9,997,186)	
Indigent Assistance	270,274	-	-	-	(270,274)	
Highways and Roads	502,904	1,210	75,000	-	(426,694)	
Public Safety	17,314,507	4,840,804	159,871	-	(12,313,832)	
Other Public Services	1,635,704	158,825	60,000	-	(1,416,879)	
Culture and Recreation	298,094	65,212	29,253	-	(203,629)	
Interest	-	-	-	-	-	
Total Primary Government	<u>\$ 30,866,596</u>	<u>\$ 5,913,978</u>	<u>\$ 324,124</u>	<u>\$ -</u>	<u>(24,628,494)</u>	
Component Unit:						
Fair Board	<u>\$ 944,440</u>	<u>\$ 625,508</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ (318,932)</u>
General Revenues:						
Property Taxes					7,718,582	147,700
In Lieu of Taxes					2,965,964	-
Intergovernmental					9,016,122	-
Investment Earnings (Losses)					1,955,226	8,284
Other Income					6,646,425	-
Disposal of Assets					33,009	-
Total General Revenues					<u>28,335,328</u>	<u>155,984</u>
Noncash Items:						
Receipt of Assets in Exchange for a Note Payable					106,905	-
Total General Revenues and Special Items					<u>28,442,218</u>	<u>155,984</u>
Change in Net Position					3,813,724	(162,948)
Net Position, Beginning of Year					31,211,650	406,368
Net Position, End of Year					<u>\$ 35,025,374</u>	<u>\$ 243,420</u>

The accompanying notes are an integral
part of the financial statements

Cassia County, IdahoBalance Sheet -
Governmental Funds
September 30, 2024

	General Fund	Justice Fund	DMV Trust Fund	Jail Trust Fund
Assets				
Cash and Cash Equivalents	\$ 1,502,910	\$ 1,815,821	\$ 360,364	\$ 1,692,844
Receivables				
Taxes	31,364	91,201	-	-
Intergovernmental	205,598	379,152	-	7,583
Interest	112,618	-	-	-
Total Assets	<u>\$ 1,852,490</u>	<u>\$ 2,286,174</u>	<u>\$ 360,364</u>	<u>\$ 1,700,427</u>
Liabilities				
Vouchers Payable	\$ 187,823	\$ 181,608	\$ 358,356	\$ -
Accrued Liabilities	58,603	147,604	-	-
Total Liabilities	<u>246,426</u>	<u>329,212</u>	<u>358,356</u>	<u>-</u>
Deferred Inflows				
Unearned Revenue - Property Taxes	30,113	87,645	-	-
Total Deferred Inflows	<u>30,113</u>	<u>87,645</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	-	1,869,317	2,008	1,700,427
Unassigned	<u>1,575,951</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>1,575,951</u>	<u>1,869,317</u>	<u>2,008</u>	<u>1,700,427</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 1,852,490</u>	<u>\$ 2,286,174</u>	<u>\$ 360,364</u>	<u>\$ 1,700,427</u>

The accompanying notes are an integral
part of the financial statements

Cassia County, Idaho
Balance Sheet -
Governmental Funds (continued)
September 30, 2024

	County Reserve	LATCF Trust	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 10,815,855	\$ 4,729,599	\$ 8,851,606	\$ 29,768,999
Receivables				
Taxes	-	-	68,563	191,128
Intergovernmental	-	-	57,199	649,532
Interest	-	-	-	112,618
Total Assets	<u>\$ 10,815,855</u>	<u>\$ 4,729,599</u>	<u>\$ 8,977,368</u>	<u>\$ 30,722,277</u>
Liabilities				
Vouchers Payable	\$ -	\$ -	\$ 478,190	\$ 1,205,977
Accrued Liabilities	-	-	30,889	237,096
Total Liabilities	<u>-</u>	<u>-</u>	<u>509,079</u>	<u>1,443,073</u>
Deferred Inflows				
Unearned Revenue - Property Taxes	-	-	66,096	183,854
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>66,096</u>	<u>183,854</u>
Fund Balances				
Restricted	10,815,855	4,729,599	7,999,858	27,117,064
Unassigned	-	-	-	1,575,951
Total Fund Balances	<u>10,815,855</u>	<u>4,729,599</u>	<u>8,402,194</u>	<u>29,095,351</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 10,815,855</u>	<u>\$ 4,729,599</u>	<u>\$ 8,977,368</u>	<u>\$ 30,722,277</u>

The accompanying notes are an integral
part of the financial statements

Cassia County, Idaho
Reconciliation of the Balance Sheet of the
Governmental Funds to the Statement of Net Position
September 30, 2024

Total Fund Balances - Governmental Funds	\$ 29,095,351
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Amounts reported for governmental activities in the Statement of Net Position are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. Those assets consist of:

Land	\$ 1,777,051	
Infrastructure, Net of \$9,554,356 Accum. Depreciation	65,121	
Buildings, Net of \$3,106,965 Accum. Depreciation	5,258,987	
Improvements, Net of \$209,458 Accum. Depreciation	207,333	
Equipment, Net of \$4,378,559 Accum. Depreciation	2,212,368	
Right to Use, Net of \$119,903 Accum. Depreciation	195,416	
		9,716,276

Property taxes receivable will be collected this year, but are not available soon enough to pay for current period's expenditures and, therefore, are deferred in the funds.	183,854
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Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of Net Position.

Compensated Absences	\$ (566,574)	
Leases Payable	(195,417)	
		(761,991)

Internal service funds are used by management to charge medical costs to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	
Internal service fund net assets are:	2,615,442

The District participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of Net Position.

Net Pension Liability	\$ (7,501,303)	
Pension Related Deferred Inflows	(136,161)	
Pension Related Deferred Outflows	1,813,906	
		(5,823,558)

Net Position of Governmental Activities	\$ 35,025,374
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The accompanying notes are an integral
part of the financial statements

Cassia County, Idaho
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds
For the Year Ended September 30, 2024

	General Fund	Justice Fund	DMV Trust Fund	Jail Trust Fund
Revenues				
Property Taxes	\$ 1,304,743	\$ 4,317,484	\$ -	\$ -
Intergovernmental	916,971	1,030,679	-	4,994,979
Payment in Lieu of Taxes	-	-	-	-
Grants	66,313	86,939	-	6,519
Charges for Services	1,747,184	2,394,448	31	411
Investment Earnings (Losses)	1,030,244	36,015	-	-
Other Income	232,400	1,501,023	-	155,380
Total Revenues	<u>5,297,855</u>	<u>9,366,588</u>	<u>31</u>	<u>5,157,289</u>
Expenditures				
Current:				
General Government	5,513,175	-	-	-
Indigent Assistance	-	-	-	-
Highways and Roads	-	-	-	-
Public Safety	-	14,352,396	-	-
Other Public Services	-	-	-	-
Culture and Recreation	-	-	-	-
Health	-	-	-	-
Total Expenditures	<u>5,513,175</u>	<u>14,352,396</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(215,320)</u>	<u>(4,985,808)</u>	<u>31</u>	<u>5,157,289</u>
Other Financing Sources (Uses)				
Sale of Assets	26,407	6,300	-	-
Transfers In	-	5,326,961	-	-
Transfers Out	-	-	(15)	(4,626,961)
Total Other Financing Sources (Uses)	<u>26,407</u>	<u>5,333,261</u>	<u>(15)</u>	<u>(4,626,961)</u>
Net Change in Fund Balances	(188,913)	347,453	16	530,328
Fund Balance - Beginning	1,764,864	1,521,864	1,992	1,170,099
Fund Balances - Ending	<u>\$ 1,575,951</u>	<u>\$ 1,869,317</u>	<u>\$ 2,008</u>	<u>\$ 1,700,427</u>

The accompanying notes are an integral
part of the financial statements

Cassia County, Idaho
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds (continued)
For the Year Ended September 30, 2024

	County Reserve	LATCF Trust	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$ -	\$ -	\$ 2,123,668	\$ 7,745,895
Intergovernmental	-	-	1,989,927	8,932,556
Payment in Lieu of Taxes	2,965,964	-	-	2,965,964
Grants	-	-	89,353	249,124
Charges for Services	-	-	1,771,904	5,913,978
Investment Earnings (Losses)	454,696	244,482	100,340	1,865,777
Other Income	-	-	417,107	2,305,910
Total Revenues	<u>3,420,660</u>	<u>244,482</u>	<u>6,492,299</u>	<u>29,979,204</u>
Expenditures				
Current:				
General Government	-	-	2,085,761	7,598,936
Indigent Assistance	-	-	270,274	270,274
Highways and Roads	-	-	498,485	498,485
Public Safety	-	-	3,189,225	17,541,621
Other Public Services	-	-	1,378,400	1,378,400
Culture and Recreation	-	-	326,787	326,787
Health	-	-	269,796	269,796
Total Expenditures	<u>-</u>	<u>-</u>	<u>8,018,728</u>	<u>27,884,299</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,420,660</u>	<u>244,482</u>	<u>(1,526,429)</u>	<u>2,094,905</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	11,268	43,975
Transfers In	-	-	1,750,000	7,076,961
Transfers Out	(2,039,650)	-	(410,350)	(7,076,976)
Total Other Financing Sources (Uses)	<u>(2,039,650)</u>	<u>-</u>	<u>1,350,918</u>	<u>43,960</u>
Net Change in Fund Balances	1,381,010	244,482	(175,511)	2,138,865
Fund Balance - Beginning	9,434,845	4,485,117	8,577,705	26,956,486
Fund Balances - Ending	<u>\$ 10,815,855</u>	<u>\$ 4,729,599</u>	<u>\$ 8,402,194</u>	<u>\$ 29,095,351</u>

The accompanying notes are an integral
part of the financial statements

Cassia County, Idaho
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2024

Total Net Change in Fund Balance - Governmental Funds \$ 2,138,865

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. Conversely, disposals of capital assets do not report a gain or loss in the governmental funds but in the Statement of Activities the remaining cost of the asset(s) is written off. In the current period these amounts are:

Capital Outlay	\$ 2,571,544	
Depreciation Expense	(640,080)	
Disposed Assets	<u>(10,966)</u>	
Net		1,920,498

Because some property taxes will not be collected for several months after the County's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are, instead, counted as deferred tax revenues. They are, however, recorded as revenues in the Statement of Activities. (27,313)

Compensated absences and other post-employment benefits reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the net change in compensated absences and other post-employment benefits. 480

The net revenue of certain activities of internal service funds are reported with governmental activities. 746,307

The County participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of net Position. The changes in the Net Pension Liability and the related deferred inflows and outflows does not affect the governmental funds, but are reported in the Statement of Activities. (965,113)

Change in Net Position of Governmental Activities \$ 3,813,724

The accompanying notes are an integral
part of the financial statements

Cassia County, Idaho
Statement of Net Position - Proprietary Funds
For the Year Ended September 30, 2024

	Governmental Activities - Internal Services
Assets	
Cash and Investments	\$ 2,635,815
Total Assets	<u>2,635,815</u>
Liabilities	
Vouchers Payable	<u>20,373</u>
Total Liabilities	<u>20,373</u>
Net Position	
Unrestricted	<u>2,615,442</u>
Total Net Position	<u><u>\$ 2,615,442</u></u>

The accompanying notes are an integral
part of the financial statements

Cassia County, Idaho
Statement of Revenues, Expenses, and Changes
in Fund Net Position - Proprietary Funds
For the Year Ended September 30, 2024

	Governmental Activities - Internal Services
Operating Revenues	
Charges for Services	
Intergovernmental	\$ 83,566
Other Income	4,340,515
Total Revenues	<u>4,424,081</u>
Operating Expenses	
Salaries and Benefits	3,767,223
Total Expenditures	<u>3,767,223</u>
Operating Income (Loss)	<u>656,858</u>
Nonoperating Revenues (Expenses)	
Interest Earned	89,449
Total Other Financing Sources (Uses)	<u>89,449</u>
Change in Net Position	746,307
Net Position - Beginning	1,869,135
Net Position - Ending	<u><u>\$ 2,615,442</u></u>

The accompanying notes are an integral
part of the financial statements

Cassia County, Idaho
Statement of Cash Flows -
Proprietary Funds
For the Year Ended September 30, 2024

	Governmental Activities - Internal Services
Cash Flows From Operating Activities	
Receipts from Customers	\$ 4,424,081
Payments to Suppliers for Goods and Services	<u>(3,776,485)</u>
Net Cash Provided (Used) by Operating Activities	<u>647,596</u>
Cash Flows From Noncapital Financing Activities	
Net Cash Provided (Used) by Noncapital Financing Activities	<u>-</u>
Cash Flows From Capital and Related Financing Activities	
Net Cash Used by Capital and Related Financing Activities	<u>-</u>
Cash Flows From Investing Activities	
Interest and Dividends	<u>89,449</u>
Net Cash Used by Investing Activities	<u>89,449</u>
Net Increase in Cash and Cash Equivalents	737,045
Cash and Cash Equivalents, Beginning	<u>1,861,140</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 2,598,185</u></u>
Displayed As:	
Cash and Cash Equivalents	<u><u>\$ 2,598,185</u></u>

The accompanying notes are an integral
part of the financial statements

Cassia County, Idaho
Statement of Cash Flows -
Proprietary Funds (continued)
For the Year Ended September 30, 2024

	Governmental Activities - Internal Services
	<hr/>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Income (Loss)	\$ 656,858
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Changes in Assets and Liabilities:	
Increase (Decrease) in Accounts Payable	(9,262)
Net Cash Provided by Operating Activities	<hr/> <u>\$ 647,596</u>

The accompanying notes are an integral
part of the financial statements

Cassia County, Idaho
Statement of Fiduciary Net Position
For the Year Ended September 30, 2024

	Custodial Funds	Private -Purpose Trust Funds	Total Fiduciary Funds
Assets			
Cash and Investments	\$ 261,668	\$ 578,178	\$ 839,846
Property Taxes Receivable	335,818	-	335,818
Total Assets	<u>597,486</u>	<u>578,178</u>	<u>1,175,664</u>
Liabilities			
Vouchers Payable	260,213	255,197	515,410
Total Liabilities	<u>260,213</u>	<u>255,197</u>	<u>515,410</u>
Net Position			
Restricted for:			
Individuals, Organizations, and other Governments	337,273	322,981	660,254
Total Net Position	<u>\$ 337,273</u>	<u>\$ 322,981</u>	<u>\$ 660,254</u>

The accompanying notes are an integral
part of the financial statements

Cassia County, Idaho
Statement of Changes in Fiduciary Net Position
For the Year Ended September 30, 2024

	<u>Custodial Funds</u>	<u>Private -Purpose Trust Funds</u>	<u>Total Fiduciary Funds</u>
Additions:			
Fees collected for other governments	\$ 3,173,745	\$ -	\$ 3,173,745
Property taxes collected for other governments	20,253,865	-	20,253,865
Contributions	-	1,686,416	1,686,416
Total Additions	<u>23,427,610</u>	<u>1,686,416</u>	<u>25,114,026</u>
Deductions			
Fees distributed to other governments	3,173,728	-	3,173,728
Taxes distributed to other governments	20,326,914	-	20,326,914
Distribution of Funds	-	1,771,165	1,771,165
Total Deductions	<u>23,500,642</u>	<u>1,771,165</u>	<u>25,271,807</u>
Change in Net Position	(73,032)	(84,749)	(157,781)
Net Position - Beginning	410,305	407,730	818,035
Net Position - Ending	<u>\$ 337,273</u>	<u>\$ 322,981</u>	<u>\$ 660,254</u>

The accompanying notes are an integral
part of the financial statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Cassia County, Idaho (the County) operates under the direction of a Board of Commissioners, who are responsible for the various operations of the County. The accompanying basic financial statements present the County (the primary government) and its component units. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County.

The accounting policies of the County conform to generally accepted accounting principles as applicable to governmental units.

Discretely Presented Component Units

Component units are legally separate organizations for which the County is financially accountable. Financial accountability exists if the County appoints a voting majority of the organization's governing board and either 1) is able to impose its will on the organization or 2) a potential exists for the organization to provide financial benefits to, or impose financial burdens on, the County. Based on the foregoing criteria, the following entities are considered component units of the County:

- Cassia County Fair Board was created for the purpose of conducting fair activities within the County. The Fair Board is governed by a board appointed by the county commissioners and the County is able to impose its will on the organization. The Fair Board was audited along with the County and its financial statements are presented as a discretely presented component unit.

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the financial activities of the overall County, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities.

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.
- Indirect expenses - expenses of the County related to the administration and support of the County's programs, such as personnel and accounting, are not allocated to programs.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including fiduciary funds. Separate statements for each fund category - *governmental and fiduciary* - are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

- *General fund.* This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- *Justice fund.* This fund accounts for the law enforcement activities of the County.
- *DMV Trust Fund.* This fund accounts for the daily fee collections from DMV and driver's licensing and corresponding distributions to Idaho Transportation Department, Idaho Department of Parks & Rec, and Cassia County.
- *Jail Trust Fund.* This fund accounts for maintaining and operating jail facilities with a joint venture with surrounding government entities.
- *County Reserve.* This fund accounts for all payments in lieu of taxes received from the federal government and their distribution to other funds for County expenditures.
- *LATCF Trust.* This is to account to federal funds received from the local assistant and tribal consistency funds grant.

The County reports the following fiduciary fund types:

- *Custodial funds.* These funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds.
- *Private-Purpose Trust funds.* These funds report trust arrangements under which principal and income benefits individuals, private organizations, other governments, and/or other funds.

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

The County reports the following internal service fund types:

- *Employee Benefits fund.* This fund accounts for employee health insurance benefits.

Basis of Accounting

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Property Taxes

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

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

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

Fund Balance Reporting in Governmental Funds

Different measurement focuses and bases of accounting are used in the government-wide Statement of Net Position and in the governmental fund Balance Sheet. The County uses the following fund balance categories in the governmental fund Balance Sheet:

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

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position/fund balances available to finance the program. When both restricted and unrestricted resources are available for use, it is the government's intent to use restricted resources first, then unrestricted resources as they are needed.

There is also no formal policy regarding the use of committed, assigned, or unassigned fund balances. However, it is the County's intent that when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the County considers committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts.

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

C. Assets and Liabilities

Cash Equivalents

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

Capital Assets

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are shown below:

	Capitalization <u>Policy</u>	Depreciation <u>Method</u>	Estimated <u>Useful Life</u>
Buildings and Improvements	\$2,500	Straight-Line	10 – 52 Years
Equipment	\$2,500	Straight-Line	3 – 15 Years

The County (a phase three government) has elected not to report major general infrastructure assets retroactively. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2003. Since October 1, 2003, the County has acquired no new infrastructure assets.

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

Accounts Receivable

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

Warrants and Accounts Payable

Warrants, vouchers, and accounts payable represent debt obligations that will be paid within the next billing cycle. Amounts shown are not over 60 days past due.

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

Compensated Absences

The total portion of unpaid personal leave is budgeted in the next year's budget. Personal leave compensation is calculated on an individual basis according to an employee's total years worked and total hours worked per week.

Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2024, the carrying amount of the County's deposits was \$4,663,790 and the respective bank balances totaled \$3,880,440. All of the total bank balance was insured or collateralized with pooled securities held by the pledging institution in the name of the County.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2024, all of the County's deposits were covered by the federal depository insurance or by collateral held by the County's agent or pledging financial institution's trust department or agent in the name of the County, and thus were not exposed to custodial credit risk. The County does not have a formal policy limiting its exposure to custodial credit risk. The County also had \$1,000 of cash on hand at the end of the year.

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

Custodial Credit Risk – Investments

Custodial credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The U.S. government bonds, the asset back securities, and all of the certificates of deposit are held by Multi-Bank Securities, Inc. in the amount of \$8,399,916, Time Value Investment in the amount of \$3,483,332, for a total of \$11,883,248. The certificates of deposits are issued through FDIC insured banks and, therefore, are insured. The County does not have a formal policy limiting its custodial credit risk for investments.

Interest Rate Risk

The County does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Investments

The County voluntarily participates in the State of Idaho Investment Pool, which was not rated. The pool is not registered with the Securities and Exchange Commission or any other regulatory body. Oversight of the pool is with the State Treasurer, and Idaho Code defines allowable investments. The fair value of the County's investment in the pool is the same as the value of the pool shares.

The County also holds other investments. The County follows Idaho Statute that outlines qualifying investment options as follows:

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

The County's investments at September 30, 2024, are summarized below:

Investment Type	Rating	Fair Value	Investment Maturities (in Years)		
			Less than 1	1 - 5	>5
LGIP	None	\$ 16,086,400	\$ 16,086,400	\$ -	\$ -
Money Market	None	153,495	153,495		
Certificates of Deposit	N/A	2,081,586	1,131,322	733,484	216,780
U.S. Treasury Securities	AAA	2,410,294	1,435,569	974,725	-
U.S. Government Bonds	AAA	7,848,095	1,214,308	5,770,203	863,584
		<u>\$ 28,579,870</u>	<u>\$ 20,021,094</u>	<u>\$ 7,478,412</u>	<u>\$ 1,080,364</u>

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

At year-end, the cash and cash equivalents reported in the basic financial statements are made up of the following categories:

	Governmental Activities	Component Unit	Total	Fiduciary Funds
Cash and cash equivalents	\$ 3,824,944	\$ 189,247	\$ 4,014,191	\$ 839,846
Investments categorized as deposits	28,579,870	-	28,579,870	-
	<u>\$ 32,404,814</u>	<u>\$ 189,247</u>	<u>\$ 32,594,061</u>	<u>\$ 839,846</u>

The following accounts are not recorded on the County's books:

	Book Balance	Bank Balance
Tax Collector	\$ 111,979	\$ 146,337
Sheriff Evidence	80,803	80,803
Civil Sheriff	3,244	17,995
	<u>\$ 196,026</u>	<u>\$ 245,135</u>

3. DUE FROM OTHER GOVERNMENTS

Amounts due from other governments consists of state sales tax revenue of \$649,532 .

4. RISK MANAGEMENT

The County is exposed to a considerable number of risks of loss including, but not limited to, a) damage to and loss of property and contents, b) employee torts, c) professional liabilities, i.e., errors and omissions, d) environmental damage, e) worker's compensation, i.e., employee injuries, and f) medical insurance costs of its employees. Commercial insurance policies are purchased to transfer the risk of loss for property and content damage, employee torts, and professional liabilities.

5. TAX ABATEMENTS

The County entered into a property tax abatement agreement with local businesses under Idaho Code 63-602NN. Under the Idaho Code, the County granted property tax abatement per resolution 2018-029. The local business was granted an abatement of 100% of taxes on its additional investment starting in 2020 for a total of five periods (2021 at 100%, 2022 at 85%, 2023 at 85%, and 2024 at 85%.)

For the fiscal year ended September 30, 2024, the County abated taxes totaling \$277,230 for the County and \$452,686 for other taxing districts for a total of \$729,916.

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024, was as follows:

	Balance 9/30/2023	Additions	Disposals	Balance 9/30/2024
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 1,667,051	\$ 110,000	\$ -	\$ 1,777,051
Capital Assets Being Depreciated:				
Buildings	6,853,834	1,512,118	-	8,365,952
Improvements Other Than Building:	416,791	-	-	416,791
Infrastructure	9,619,477	-	-	9,619,477
Equipment	5,956,081	960,671	325,825	6,590,927
Total Historical Cost	<u>22,846,183</u>	<u>2,472,789</u>	<u>325,825</u>	<u>24,993,147</u>
Less: Accumulated Depreciation				
Buildings	2,969,504	137,461	-	3,106,965
Improvements Other Than Building:	193,772	15,686	-	209,458
Infrastructure	9,551,396	2,960	-	9,554,356
Equipment	4,198,200	483,973	303,614	4,378,559
Total Acc. Depr.	<u>16,912,872</u>	<u>640,080</u>	<u>303,614</u>	<u>17,249,338</u>
Net Depreciable Assets	<u>5,933,311</u>	<u>1,832,709</u>	<u>22,211</u>	<u>7,743,809</u>
Governmental Activities				
Capital Assets - Net	<u>\$ 7,600,362</u>	<u>\$ 1,942,709</u>	<u>\$ 22,211</u>	<u>\$ 9,520,860</u>
<u>Component Unit</u>				
Capital Assets Being Depreciated:				
Improvements	\$ 108,174	\$ -	\$ -	\$ 108,174
Equipment	176,470	-	-	176,470
Total Historical Cost	<u>284,644</u>	<u>-</u>	<u>-</u>	<u>284,644</u>
Less: Accumulated Depreciation				
Equipment	189,804	21,017	-	210,821
Total Acc. Depr.	189,804	21,017	-	210,821
Net Depreciable Assets	<u>\$ 94,840</u>	<u>\$ (21,017)</u>	<u>\$ -</u>	<u>\$ 73,823</u>

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

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

General Government	\$ 135,624
Highways and Streets	27,593
Culture and Recreation	459,056
Public Safety	17,807
	<u>\$ 640,080</u>

7. PENSION PLAN

Plan Description

Cassia County contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for public safety. As of June 30, 2024, it was 6.71% for general employees and 9.83% for public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.18% general employees and 13.26% for police and firefighters. Cassia County's contributions were \$1,143,353 for the year ended September 30, 2024.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2024, Cassia County reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Cassia County's proportion of the net pension liability was based on Cassia County's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2024, Cassia County's proportion was 0.2005350 percent.

For the year ended September 30, 2024, Cassia County recognized pension expense (revenue) of \$2,105,649 . At September 30, 2024, Cassia County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,194,277	\$ -
Changes in assumptions or other inputs	297,163	-
Net difference between projected and actual earnings on pension plan investments	-	136,161
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	-
Cassia County's contributions subsequent to the measurement date	322,466	-
Total	\$ 1,813,906	\$ 136,161

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

\$322,466 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2024.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2024, the beginning of the measurement period ended June 30, 2023, is 4.6 and 4.6 for the measurement period June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

For the Year Ended September 30:	PERSI
2025	\$ 692,700
2026	1,398,637
2027	(241,192)
2028	(172,400)

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June, 30 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return	6.35%, net of investment expense
Cost-of-living adjustments	1%

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

Contributing Members, Service Retirement Members, and Beneficiaries

- General Employees and All Beneficiaries – Males-2010 General Tables, increased 11%
- General Employees and All Beneficiaries – Females Pub-2010 General Tables, increased 21%
- Teachers – Males Pub-2010 Teacher Tables, increased 12%
- Teachers – Females Pub-2010 Teacher Tables, increased 21%
- Fire & Police – Males Pub-2010 Safety Tables, increased 21%
- Fire & Police – Females Pub-2010 Safety Tables, increased 26%
- Disabled Members – Males Pub-2010 Disabled Tables, increase 38%
- Disabled Members – Females Pub-2010 Disabled Tables, increased 36%

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2024 is based on the results of an actuarial valuation date of July 1, 2024.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2024.

Asset Class	DB Plans	Sick
Fixed Income	30.0%	50.0%
US/Global Equity	55.0%	39.3%
International Equity	15.0%	10.7%
Cash	0.0%	0.0%
Total	100.0%	100.0%

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

Discount Rate

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	\$ 14,254,812	\$ 7,501,303	\$ 1,985,407

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

8. OTHER COMMITMENTS

The County currently holds several credit cards with a combined credit limit of \$150,000. As of September 30, 2024, \$75,430 of the available credit was in use.

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

9. LEASE COMMITMENTS

The County has entered into long-term lease arrangements for copiers, mail machines and facility space. The terms for the equipment are for 5 years for each equipment leased. The term for the rental office space is a year-to-year lease with the option to renew each year. The county intends to lease the space for at least the next 10 years. The Minidoka Coroner Lease is a month to month. The county intends to lease the space until the new Court House is built, which should be within 4 years. The interest rates were determined using the IRS Weighted Average Interest Rate Table.

The Right-to-Use Asset was reported on the balance sheet as follows:

Right to Use Assets	\$ 315,319
Less: Accumulated Amortization	<u>(119,903)</u>
Right to Use Assets, Net	\$ 195,416

The future minimum lease payments are as follows:

Year Ended September 30,	Principle	Interest
2025	\$ 38,957	\$ 3,801
2026	37,264	2,937
2027	28,584	2,177
2028	21,437	1,665
2029	22,233	1,216
2030 - 2031	<u>46,942</u>	<u>1,017</u>
	<u>\$ 195,417</u>	<u>\$ 12,813</u>

Interest expenditure for the year ended September 30, 2024, totaled \$4,692.

10. COMPENSATED ABSENCES

The County presently accumulates unused vacation days and compensatory time calculated on an individual basis according to an employee's total years worked and total hours per week worked. All accumulated vacation time and compensatory time represents a potential liability to the County.

	<u>9/30/2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>9/30/2024</u>	<u>Current</u>
Governmental Activities	<u>\$ 567,054</u>	<u>\$ 492,190</u>	<u>\$ (492,670)</u>	<u>\$ 566,574</u>	<u>\$ 566,574</u>

Cassia County, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2024

11. TRANSFERS

Transfers between funds were as follows:

\$ 700,000	From the ARPA Funds to the Justice Fund to cover operating expenses
150,000	From ARPA funds transferred to nonmajor funds to reimburse operating expenses
1,600,000	From PILT Funds to Physical Facilities to cover operating expenses
<u>4,626,961</u>	From the Jail Trust fund to Justice Fund to cover operating expenses
<u>\$ 7,076,961</u>	

REQUIRED SUPPLEMENTARY INFORMATION

Cassia County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 General Fund
 For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	\$ 1,282,447	\$ 1,282,447	\$ 1,304,743	\$ 22,296
Intergovernmental	983,370	983,370	916,971	(66,399)
Grants	65,250	65,250	66,313	1,063
Charges for Services	366,300	366,300	1,747,184	1,380,884
Investment Earnings (Losses)	156,000	156,000	1,030,244	874,244
Other Income	1,801,210	1,801,210	232,400	(1,568,810)
Total Revenues	<u>4,654,577</u>	<u>4,654,577</u>	<u>5,297,855</u>	<u>643,278</u>
Expenditures				
General Government:				
Commissioners	307,155	307,155	285,470	21,685
Auditor	508,215	508,215	440,980	67,235
Treasurer	284,225	284,225	263,870	20,355
Assessor	646,805	646,805	597,902	48,903
Public Defender	61,515	61,515	1,362,867	(1,301,352)
Ag. Extension	282,735	282,735	252,892	29,843
Buildings	420,620	420,620	419,095	1,525
Planning and Zoning	730,055	730,055	652,765	77,290
General Government	663,965	663,965	547,915	116,050
Civil Defense	59,825	59,825	55,459	4,366
Elections	286,595	286,595	259,903	26,692
Information Technology	392,000	392,000	343,672	48,328
Veterans Officer	31,230	31,230	30,385	845
Total Expenditures	<u>4,674,940</u>	<u>4,674,940</u>	<u>5,513,175</u>	<u>(838,235)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(20,363)</u>	<u>(20,363)</u>	<u>(215,320)</u>	<u>(194,957)</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	26,407	26,407
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>26,407</u>	<u>26,407</u>
Net Change in Fund Balances	(20,363)	(20,363)	(188,913)	(168,550)
Fund Balances - Beginning	-	-	1,764,864	1,764,864
Fund Balances - Ending	<u>\$ (20,363)</u>	<u>\$ (20,363)</u>	<u>\$ 1,575,951</u>	<u>\$ 1,596,314</u>

Cassia County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 Justice Fund
 For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Property Taxes	\$ 4,245,400	\$ 4,245,400	\$ 4,317,484	\$ 72,084
Intergovernmental	920,019	920,019	1,030,679	110,660
Grants	201,500	201,500	86,939	(114,561)
Charges for Services	2,391,626	2,391,626	2,394,448	2,822
Investment Earnings (Losses)	10,000	10,000	36,015	26,015
Other Income	6,676,730	6,676,730	1,501,023	(5,175,707)
Total Revenues	14,445,275	14,445,275	9,366,588	(5,078,687)
Expenditures				
Public Safety:				
Discretionary Compensation	16,710	16,710	530	16,180
District Court Salaries	674,590	674,590	601,086	73,504
Juvenile Probation	256,999	256,999	252,031	4,968
Prosecuting Attorney	819,915	819,915	658,674	161,241
Coroner	93,510	93,510	74,829	18,681
Sheriff - County Law Enforcement	4,448,501	4,448,501	3,583,850	864,651
Criminal Justice Center	5,447,385	5,447,385	6,492,990	(1,045,605)
Juvenile Detention Center	586,847	586,847	553,945	32,902
Sheriff - City Law Enforcement	2,344,996	2,344,996	2,134,461	210,535
Total Expenditures	14,689,453	14,689,453	14,352,396	337,057
Excess (Deficiency) of Revenues Over Expenditures	(244,178)	(244,178)	(4,985,808)	(4,741,630)
Other Financing Sources (Uses)				
Sale of Assets	-	-	6,300	6,300
Transfers In	-	-	5,326,961	5,326,961
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	5,333,261	5,333,261
Net Change in Fund Balances	(244,178)	(244,178)	347,453	591,631
Fund Balances - Beginning	-	-	1,521,864	1,521,864
Fund Balances - Ending	\$ (244,178)	\$ (244,178)	\$ 1,869,317	\$ 2,113,495

Cassia County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 DMV Trust
 For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Charges for Services	\$ -	\$ -	\$ 31	\$ 31
Total Revenues	-	-	31	31
Expenditures				
Public Safety:	-	-	-	-
Public Safety	-	-	-	-
Social Services - Public Defense	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	31	31
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	(15)	(15)
Total Other Financing Sources (Uses)	-	-	(15)	(15)
Net Change in Fund Balances	-	-	16	16
Fund Balances - Beginning	-	-	1,992	1,992
Fund Balances - Ending	\$ -	\$ -	\$ 2,008	\$ 2,008

Cassia County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 Jail Trust
 For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Intergovernmental	\$ -	\$ -	\$ 4,994,979	\$ 4,994,979
Grants	-	-	6,519	6,519
Charges for Services	-	-	411	411
Other Income	-	-	155,380	155,380
Total Revenues	-	-	5,157,289	5,157,289
Expenditures				
Public Safety:				
Public Safety	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	5,157,289	5,157,289
Other Financing Sources (Uses)				
Transfers Out	-	-	(4,626,961)	(4,626,961)
Total Other Financing Sources (Uses)	-	-	(4,626,961)	(4,626,961)
Net Change in Fund Balances	-	-	530,328	530,328
Fund Balances - Beginning	-	-	1,170,099	1,170,099
Fund Balances - Ending	\$ -	\$ -	\$ 1,700,427	\$ 1,700,427

Cassia County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 County Reserve
 For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Payment in Lieu of Taxes	\$ -	\$ -	\$ 2,965,964	\$ 2,965,964
Investment Earnings (Losses)	-	-	454,696	454,696
Other Income	-	-	-	-
Total Revenues	-	-	3,420,660	3,420,660
Expenditures				
General Government:	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	3,420,660	3,420,660
Other Financing Sources (Uses)				
Transfers Out	-	-	(2,039,650)	(2,039,650)
Total Other Financing Sources (Uses)	-	-	(2,039,650)	(2,039,650)
Net Change in Fund Balances	-	-	1,381,010	1,381,010
Fund Balances - Beginning	-	-	9,434,845	9,434,845
Fund Balances - Ending	\$ -	\$ -	\$ 10,815,855	\$ 10,815,855

Cassia County, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 LATCF Trust
 For the Year Ended September 30, 2024

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Grants	\$ -	\$ -	\$ -	\$ -
Investment Earnings (Losses)	-	-	244,482	244,482
Total Revenues	-	-	244,482	244,482
Expenditures				
General Government:	-	-	-	-
Total Expenditures	-	-	-	-
Net Change in Fund Balances	-	-	244,482	244,482
Fund Balances - Beginning	-	-	4,485,117	4,485,117
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,729,599</u>	<u>\$ 4,729,599</u>

1. BUDGETS AND BUDGETARY ACCOUNTING

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- A. Prior to September 1, the County Clerk and County Commissioners prepare a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted at the County Courthouse to obtain taxpayer comments.
- C. Prior to October 1, the budget is legally enacted through passage of an ordinance.
- D. The County is authorized to transfer budgeted amounts between departments within any fund; however, no revision can be made to increase the overall tax supported funds except when federal or state grants are approved. The County, however, must follow the same budgetary procedures as they followed when the original budget was approved.
- E. Formal budgetary integration is employed as a management control device during the year for the General fund and Special Revenue funds.
- F. The budget for the General fund and Special Revenue funds are adopted on a basis consistent with generally accepted accounting principles.
- G. Expenditures may not legally exceed budgeted appropriations at the fund level.
- H. The County does not use the encumbrance method of accounting.

2. EXPENDITURES IN EXCESS OF APPROPRIATIONS

The General Fund reported expenditures in excess of appropriations in the amounts of \$838,235. The excess expenditures were funded with unanticipated revenues and with fund balance carryover.

Cassia County, Idaho
Schedule of Required Supplemental Information
Public Employee Retirement System of Idaho
Last 10 - Fiscal Years

Schedule of the County's Proportionate Share of Net Pension Liability

Year	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Employee Payroll	County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	0.2005350%	\$ 7,501,303	\$ 9,224,821	81.32%	85.54%
2023	0.2035978%	8,124,915	8,681,880	93.58%	83.83%
2022	0.1958257%	7,713,102	8,063,978	95.65%	83.09%
2021	0.2014776%	(159,123)	7,449,940	-2.14%	100.36%
2020	0.2072814%	4,813,340	7,344,471	65.54%	88.22%
2019	0.2043448%	2,332,539	7,029,443	33.18%	93.79%
2018	0.1939016%	2,860,082	6,263,730	45.66%	91.69%
2017	0.1988750%	3,126,013	6,061,294	51.57%	90.68%
2016	0.1963557%	3,980,432	5,872,422	67.78%	87.26%
2015	0.2047823%	2,696,650	5,827,887	46.27%	91.38%

Data reported is measured as of June 30, 2024

Schedule of County Contributions

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	County's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2024	\$ 1,143,353	\$ 1,143,353	-	\$ 9,224,821	12.39%
2023	1,051,225	1,051,225	-	8,681,880	12.11%
2022	974,705	974,705	-	8,063,978	12.09%
2021	900,127	900,127	-	7,449,940	12.08%
2020	887,208	887,208	-	7,344,471	12.08%
2019	814,216	814,216	-	7,029,443	11.58%
2018	718,060	718,060	-	6,263,730	11.46%
2017	699,236	699,236	-	6,061,294	11.54%
2016	650,086	650,086	-	5,872,422	11.07%
2015	669,847	669,847	-	5,827,887	11.49%

Data reported is measured as of September 30, 2024.

SUPPLEMENTAL INFORMATION

Cassia County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2024

	County Roads	Emergency Medical Services	Ambulance Services	District Court
Assets				
Cash and Cash Equivalents	\$ 720,714	\$ 35,680	\$ 184,384	\$ 436,455
Receivables				
Taxes	2,674	-	5,494	-
Intergovernmental	-	-	11,312	-
Total Assets	<u>\$ 723,388</u>	<u>\$ 35,680</u>	<u>\$ 201,190</u>	<u>\$ 436,455</u>
Liabilities				
Vouchers Payable	\$ 36,424	\$ 4,000	\$ 25,660	\$ 13,954
Accrued Liabilities	2,275	-	-	4,891
Total Liabilities	<u>38,699</u>	<u>4,000</u>	<u>25,660</u>	<u>18,845</u>
Deferred Inflows				
Unearned Revenue - Property Taxes	2,674	-	5,273	-
Total Deferred Inflows	<u>2,674</u>	<u>-</u>	<u>5,273</u>	<u>-</u>
Fund Balances				
Restricted	682,015	31,680	170,257	417,610
Total Fund Balances	<u>682,015</u>	<u>31,680</u>	<u>170,257</u>	<u>417,610</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 723,388</u>	<u>\$ 35,680</u>	<u>\$ 201,190</u>	<u>\$ 436,455</u>

Cassia County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2024
(continued)

	K-9 Expenses	Misdemeanor Probation	911 Communication	Election Consolidation
Assets				
Cash and Cash Equivalents	\$ 15,229	\$ 165,314	\$ 846,410	\$ 487,867
Receivables				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Total Assets	<u>\$ 15,229</u>	<u>\$ 165,314</u>	<u>\$ 846,410</u>	<u>\$ 487,867</u>
Liabilities				
Vouchers Payable	\$ 3,077	\$ 43,484	\$ 93,988	\$ 85,532
Accrued Liabilities	-	14,414	-	-
Total Liabilities	<u>3,077</u>	<u>57,898</u>	<u>93,988</u>	<u>85,532</u>
Deferred Inflows				
Unearned Revenue - Property Taxes	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	12,152	107,416	752,422	402,335
Total Fund Balances	<u>12,152</u>	<u>107,416</u>	<u>752,422</u>	<u>402,335</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 15,229</u>	<u>\$ 165,314</u>	<u>\$ 846,410</u>	<u>\$ 487,867</u>

Cassia County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2024
(continued)

	Social Services	Community College	Fair Exhibit
Assets			
Cash and Cash Equivalents	\$ 1,260,670	\$ 637,322	\$ 134,621
Receivables			
Taxes	1,202	-	4,720
Intergovernmental	-	-	8,150
Total Assets	<u>\$ 1,261,872</u>	<u>\$ 637,322</u>	<u>\$ 147,491</u>
Liabilities			
Vouchers Payable	\$ 47,241	\$ -	\$ -
Accrued Liabilities	-	-	968
Total Liabilities	<u>47,241</u>	<u>-</u>	<u>968</u>
Deferred Inflows			
Unearned Revenue - Property Taxes	1,126	-	4,535
Total Deferred Inflows	<u>1,126</u>	<u>-</u>	<u>4,535</u>
Fund Balances			
Restricted	1,213,505	637,322	141,988
Total Fund Balances	<u>1,213,505</u>	<u>637,322</u>	<u>141,988</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 1,261,872</u>	<u>\$ 637,322</u>	<u>\$ 147,491</u>

Cassia County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2024
(continued)

	Historical Society	Revaluation	Solid Waste	Waterways
Assets				
Cash and Cash Equivalents	\$ 19,336	\$ 439,872	\$ 1,068,957	\$ 41,202
Receivables				
Taxes	1,032	7,413	30,785	-
Intergovernmental	2,250	14,231	-	-
Total Assets	<u>\$ 22,618</u>	<u>\$ 461,516</u>	<u>\$ 1,099,742</u>	<u>\$ 41,202</u>
Liabilities				
Vouchers Payable	\$ -	\$ 1,336	\$ -	\$ 3,074
Accrued Liabilities	-	5,058	-	-
Total Liabilities	<u>-</u>	<u>6,394</u>	<u>-</u>	<u>3,074</u>
Deferred Inflows				
Unearned Revenue - Property Taxes	991	7,124	29,569	-
Total Deferred Inflows	<u>991</u>	<u>7,124</u>	<u>29,569</u>	<u>-</u>
Fund Balances				
Restricted	21,627	447,998	1,070,173	38,128
Total Fund Balances	<u>21,627</u>	<u>447,998</u>	<u>1,070,173</u>	<u>38,128</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 22,618</u>	<u>\$ 461,516</u>	<u>\$ 1,099,742</u>	<u>\$ 41,202</u>

Cassia County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2024
(continued)

	Warrant Redemption	Weed & Pest	Snowmobile Licenses	Physical Facilities
Assets				
Cash and Cash Equivalents	\$ 2,737	\$ 561,218	\$ 143,068	\$ 65,741
Receivables				
Taxes	-	9,793	-	-
Intergovernmental	-	10,856	-	-
Total Assets	<u>\$ 2,737</u>	<u>\$ 581,867</u>	<u>\$ 143,068</u>	<u>\$ 65,741</u>
Liabilities				
Vouchers Payable	\$ -	\$ 42,316	\$ 43	\$ 44,291
Accrued Liabilities	-	3,283	-	-
Total Liabilities	<u>-</u>	<u>45,599</u>	<u>43</u>	<u>44,291</u>
Deferred Inflows				
Unearned Revenue - Property Taxes	-	9,569	-	-
Total Deferred Inflows	<u>-</u>	<u>9,569</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	2,737	526,699	143,025	21,450
Total Fund Balances	<u>2,737</u>	<u>526,699</u>	<u>143,025</u>	<u>21,450</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 2,737</u>	<u>\$ 581,867</u>	<u>\$ 143,068</u>	<u>\$ 65,741</u>

Cassia County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2024
(continued)

	Magistrate	Preventative Health	Court Facilitator	Grant MGMT Trust
Assets				
Cash and Cash Equivalents	\$ 708,132	\$ 98,218	\$ 91,012	\$ 55,241
Receivables				
Taxes	-	5,450	-	-
Intergovernmental	-	10,400	-	-
Total Assets	<u>\$ 708,132</u>	<u>\$ 114,068</u>	<u>\$ 91,012</u>	<u>\$ 55,241</u>
Liabilities				
Vouchers Payable	\$ -	\$ -	\$ -	\$ 33,000
Accrued Liabilities	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,000</u>
Deferred Inflows				
Unearned Revenue - Property Taxes	-	5,235	-	-
Total Deferred Inflows	<u>-</u>	<u>5,235</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	<u>708,132</u>	<u>108,833</u>	<u>91,012</u>	<u>22,241</u>
Total Fund Balances	<u>708,132</u>	<u>108,833</u>	<u>91,012</u>	<u>22,241</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 708,132</u>	<u>\$ 114,068</u>	<u>\$ 91,012</u>	<u>\$ 55,241</u>

Cassia County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2024
(continued)

	ARPA Trust	OPIOID Settlement	DARE Trust	Invasive Species	Public Defender Trust
Assets					
Cash and Cash Equivalents	\$ 1	\$ 174,265	\$ 675	\$ 6,959	\$ 401,565
Receivables					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Assets	<u>\$ 1</u>	<u>\$ 174,265</u>	<u>\$ 675</u>	<u>\$ 6,959</u>	<u>\$ 401,565</u>
Liabilities					
Vouchers Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows					
Unearned Revenue - Property Taxes	-	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	<u>1</u>	<u>174,265</u>	<u>675</u>	<u>6,959</u>	<u>401,565</u>
Total Fund Balances	<u>1</u>	<u>174,265</u>	<u>675</u>	<u>6,959</u>	<u>401,565</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 1</u>	<u>\$ 174,265</u>	<u>\$ 675</u>	<u>\$ 6,959</u>	<u>\$ 401,565</u>

Cassia County, Idaho
Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2024
(continued)

	Narcotics Seized Assets Fund	Court Interlock Fund	Widow's Benefit Fund	Total Nonmajor Special Revenue Funds
Assets				
Cash and Cash Equivalents	\$ 18,912	\$ 16,836	\$ 12,993	\$ 8,851,606
Receivables				
Taxes	-	-	-	68,563
Intergovernmental	-	-	-	57,199
Total Assets	<u>\$ 18,912</u>	<u>\$ 16,836</u>	<u>\$ 12,993</u>	<u>\$ 8,977,368</u>
Liabilities				
Vouchers Payable	\$ 160	\$ 610	\$ -	478,190
Accrued Liabilities	-	-	-	30,889
Total Liabilities	<u>160</u>	<u>610</u>	<u>-</u>	<u>509,079</u>
Deferred Inflows				-
Unearned Revenue - Property Taxes	-	-	-	66,096
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,096</u>
Fund Balances				
Restricted	18,752	16,226	12,993	7,999,858
Total Fund Balances	<u>18,752</u>	<u>16,226</u>	<u>12,993</u>	<u>8,402,194</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 18,912</u>	<u>\$ 16,836</u>	<u>\$ 12,993</u>	<u>\$ 8,977,368</u>

Cassia County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024

	County Roads	Emergency Medical Services	Ambulance Services	District Court
Revenues				
Property Taxes	\$ 71,682	\$ -	\$ 257,089	\$ -
Intergovernmental	570,014	-	27,021	283
Grants	-	-	-	-
Charges for Services	1,210	8,423	-	218,131
Investment Earnings (Losses)	2,357	-	2,156	-
Other Income	10,367	-	10,456	646
Total Revenues	<u>655,630</u>	<u>8,423</u>	<u>296,722</u>	<u>219,060</u>
Expenditures				
Current:				
General Government	-	-	-	-
Indigent Assistance	-	-	-	-
Highways and Roads	498,485	-	-	-
Public Safety	-	8,000	269,610	245,270
Other Public Services	-	-	-	-
Culture and Recreation	-	-	-	-
Health	-	-	-	-
Total Expenditures	<u>498,485</u>	<u>8,000</u>	<u>269,610</u>	<u>245,270</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>157,145</u>	<u>423</u>	<u>27,112</u>	<u>(26,210)</u>
Other Financing Sources (Uses)				
Sale of Assets	333	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>333</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	157,478	423	27,112	(26,210)
Fund Balance - Beginning	524,537	31,257	143,145	443,820
Fund Balances - Ending	<u>\$ 682,015</u>	<u>\$ 31,680</u>	<u>\$ 170,257</u>	<u>\$ 417,610</u>

Cassia County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(continued)

	K-9 Expenses	Misdemeanor Probation	911 Communication	Election Consolidation
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	96,685
Grants	100	-	-	-
Charges for Services	-	965,085	250,083	-
Investment Earnings (Losses)	-	-	27,227	-
Other Income	-	142,922	17,733	136
Total Revenues	<u>100</u>	<u>1,108,007</u>	<u>295,043</u>	<u>96,821</u>
Expenditures				
Current:				
General Government	-	-	-	139,296
Indigent Assistance	-	-	-	-
Highways and Roads	-	-	-	-
Public Safety	4,133	1,199,015	249,738	-
Other Public Services	-	-	-	-
Culture and Recreation	-	-	-	-
Health	-	-	-	-
Total Expenditures	<u>4,133</u>	<u>1,199,015</u>	<u>249,738</u>	<u>139,296</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,033)</u>	<u>(91,008)</u>	<u>45,305</u>	<u>(42,475)</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	150,000
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Net Change in Fund Balances	(4,033)	(91,008)	45,305	107,525
Fund Balance - Beginning	16,185	198,424	707,117	294,810
Fund Balances - Ending	<u>\$ 12,152</u>	<u>\$ 107,416</u>	<u>\$ 752,422</u>	<u>\$ 402,335</u>

Cassia County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(continued)

	Social Services	Community College	Fair Exhibit
Revenues			
Property Taxes	\$ 4,095	\$ -	\$ 186,980
Intergovernmental	121,458	150,050	15,480
Grants	-	-	-
Charges for Services	-	-	-
Investment Earnings (Losses)	1,335	-	1,784
Other Income	259	-	7,545
Total Revenues	<u>127,147</u>	<u>150,050</u>	<u>211,789</u>
Expenditures			
Current:			
General Government	6,000	-	-
Indigent Assistance	251,873	-	-
Highways and Roads	-	-	-
Public Safety	-	-	-
Other Public Services	-	163,850	-
Culture and Recreation	-	-	251,293
Health	-	-	-
Total Expenditures	<u>257,873</u>	<u>163,850</u>	<u>251,293</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(130,726)</u>	<u>(13,800)</u>	<u>(39,504)</u>
Other Financing Sources (Uses)			
Sale of Assets	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(130,726)	(13,800)	(39,504)
Fund Balance - Beginning	1,344,231	651,122	181,493
Fund Balances - Ending	<u>\$ 1,213,505</u>	<u>\$ 637,322</u>	<u>\$ 141,989</u>

Cassia County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(continued)

	Historical Society	Revaluation	Solid Waste	Waterways
Revenues				
Property Taxes	\$ 51,274	\$ 325,068	\$ 741,002	\$ -
Intergovernmental	5,258	29,626	-	-
Grants	-	-	-	29,253
Charges for Services	-	-	149,994	34,093
Investment Earnings (Losses)	387	2,896	6,263	-
Other Income	2,090	13,175	-	-
Total Revenues	<u>59,009</u>	<u>370,765</u>	<u>897,259</u>	<u>63,346</u>
Expenditures				
Current:				
General Government	-	343,347	-	-
Indigent Assistance	-	-	-	-
Highways and Roads	-	-	-	-
Public Safety	-	-	-	125,215
Other Public Services	-	-	873,962	-
Culture and Recreation	52,151	-	-	-
Health	-	-	-	-
Total Expenditures	<u>52,151</u>	<u>343,347</u>	<u>873,962</u>	<u>125,215</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,858</u>	<u>27,418</u>	<u>23,297</u>	<u>(61,869)</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	6,858	27,418	23,297	(61,869)
Fund Balance - Beginning	14,769	420,580	1,046,876	99,997
Fund Balances - Ending	<u>\$ 21,627</u>	<u>\$ 447,998</u>	<u>\$ 1,070,173</u>	<u>\$ 38,128</u>

Cassia County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(continued)

	Warrant Redemption	Weed & Pest	Snowmobile Licenses	Physical Facilities
Revenues				
Property Taxes	\$ -	\$ 249,680	\$ -	\$ -
Intergovernmental	-	27,601	-	-
Grants	-	60,000	-	-
Charges for Services	-	8,831	31,119	6,950
Investment Earnings (Losses)	-	2,007	-	-
Other Income	-	101,998	29	-
Total Revenues	-	450,117	31,148	6,950
Expenditures				
Current:				
General Government	-	-	-	1,597,118
Indigent Assistance	-	-	-	-
Highways and Roads	-	-	-	-
Public Safety	-	-	-	-
Other Public Services	-	340,588	-	-
Culture and Recreation	-	-	23,343	-
Health	-	-	-	-
Total Expenditures	-	340,588	23,343	1,597,118
Excess (Deficiency) of Revenues Over Expenditures	-	109,529	7,805	(1,590,168)
Other Financing Sources (Uses)				
Sale of Assets	-	10,935	-	-
Transfers In	-	-	-	1,600,000
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	10,935	-	1,600,000
Net Change in Fund Balances	-	120,464	7,805	9,832
Fund Balance - Beginning	2,737	406,235	135,220	11,618
Fund Balances - Ending	\$ 2,737	\$ 526,699	\$ 143,025	\$ 21,450

Cassia County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(continued)

	Magistrate Fund	Preventative Health	Court Facilitator	Grant MGMT Trust
Revenues				
Property Taxes	\$ -	\$ 236,798	\$ -	\$ -
Intergovernmental	125,723	19,707	-	-
Grants	-	-	-	-
Charges for Services	38,652	-	9,435	-
Investment Earnings (Losses)	-	1,903	-	-
Other Income	-	9,620	-	-
Total Revenues	<u>164,375</u>	<u>268,028</u>	<u>9,435</u>	<u>-</u>
Expenditures				
Current:				
General Government	-	-	-	-
Indigent Assistance	-	-	-	-
Highways and Roads	-	-	-	-
Public Safety	-	-	2,638	-
Other Public Services	-	-	-	-
Culture and Recreation	-	-	-	-
Health	-	269,796	-	-
Total Expenditures	<u>-</u>	<u>269,796</u>	<u>2,638</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>164,375</u>	<u>(1,768)</u>	<u>6,797</u>	<u>-</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	164,375	(1,768)	6,797	-
Fund Balance - Beginning	543,757	110,601	84,215	22,241
Fund Balances - Ending	<u>\$ 708,132</u>	<u>\$ 108,833</u>	<u>\$ 91,012</u>	<u>\$ 22,241</u>

Cassia County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(continued)

	ARPA Trust	OPIOID Settlement	DARE Trust	Invasive Species	Public Defender Trust
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	(213,250)	94,266	-	-	920,005
Grants	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Earnings (Losses)	50,864	-	-	-	-
Other Income	-	-	-	-	18
Total Revenues	<u>(162,386)</u>	<u>94,266</u>	<u>-</u>	<u>-</u>	<u>920,023</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Indigent Assistance	-	-	-	-	-
Highways and Roads	-	-	-	-	-
Public Safety	-	-	-	-	906,207
Other Public Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>906,207</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(162,386)</u>	<u>94,266</u>	<u>-</u>	<u>-</u>	<u>13,816</u>
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(410,350)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(410,350)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(572,736)	94,266	-	-	13,816
Fund Balance - Beginning	572,737	79,999	675	6,959	387,749
Fund Balances - Ending	<u>\$ 1</u>	<u>\$ 174,265</u>	<u>\$ 675</u>	<u>\$ 6,959</u>	<u>\$ 401,565</u>

Cassia County, Idaho
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(continued)

	Narcotics Seized Assets Fund	Court Interlock Fund	Widow's Benefit Fund	Total Nonmajor Special Revenue Funds
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,123,668
Intergovernmental	-	-	-	1,989,927
Grants	-	-	-	89,353
Charges for Services	47,515	2,383	-	1,771,904
Investment Earnings (Losses)	-	-	1,161	100,340
Other Income	64,305	18,704	17,104	417,107
Total Revenues	<u>111,820</u>	<u>21,087</u>	<u>18,265</u>	<u>6,492,299</u>
Expenditures				
Current:				
General Government	-	-	-	2,085,761
Indigent Assistance	-	-	18,401	270,274
Highways and Roads	-	-	-	498,485
Public Safety	155,665	23,734	-	3,189,225
Other Public Services	-	-	-	1,378,400
Culture and Recreation	-	-	-	326,787
Health	-	-	-	269,796
Total Expenditures	<u>155,665</u>	<u>23,734</u>	<u>18,401</u>	<u>8,018,728</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(43,845)</u>	<u>(2,647)</u>	<u>(136)</u>	<u>(1,526,429)</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	11,268
Transfers In	-	-	-	1,750,000
Transfers Out	-	-	-	(410,350)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,350,918</u>
Net Change in Fund Balances	(43,845)	(2,647)	(136)	(175,511)
Fund Balance - Beginning	62,597	18,873	13,129	8,577,705
Fund Balances - Ending	<u>\$ 18,752</u>	<u>\$ 16,226</u>	<u>\$ 12,993</u>	<u>\$ 8,402,194</u>

Cassia County, Idaho
Combining Statement of Fiduciary Net Position - Custodial Funds
For the Year Ended September 30, 2024

	<u>Custodial Funds</u>		
	<u>Held for Other Governments</u>	<u>Taxing District Funds</u>	<u>Total Custodial Funds</u>
Assets			
Cash and Investments	\$ 229,107	\$ 32,561	\$ 261,668
Property Taxes Receivable	-	335,818	335,818
Total Assets	<u>229,107</u>	<u>368,379</u>	<u>597,486</u>
Liabilities			
Vouchers Payable	<u>227,901</u>	<u>32,312</u>	<u>260,213</u>
Total Liabilities	<u>227,901</u>	<u>32,312</u>	<u>260,213</u>
Net Position			
Restricted for:			
Individuals, Organizations, and other Governments	<u>1,206</u>	<u>336,067</u>	<u>337,273</u>
Total Net Position	<u>\$ 1,206</u>	<u>\$ 336,067</u>	<u>\$ 337,273</u>

Cassia County, Idaho
Combining Statement of Changes in Fiduciary Net Position -
Custodial Funds
For the Year Ended September 30, 2024

	<u>Custodial Funds</u>		
	<u>Held for Other Governments</u>	<u>Taxing District Funds</u>	<u>Total Custodial Funds</u>
Additions:			
Fees collected for other governments	\$ 3,173,745	\$ -	\$ 3,173,745
Property taxes collected for other governments	-	20,253,865	20,253,865
Total Additions	<u>3,173,745</u>	<u>20,253,865</u>	<u>23,427,610</u>
Deductions			
Fees distributed to other governments	3,173,728	-	3,173,728
Taxes distributed to other governments	-	20,326,914	20,326,914
Total Deductions	<u>3,173,728</u>	<u>20,326,914</u>	<u>23,500,642</u>
Change in Net Position	17	(73,049)	(73,032)
Net Position - Beginning	<u>1,189</u>	<u>409,116</u>	<u>410,305</u>
Net Position - Ending	<u>\$ 1,206</u>	<u>\$ 336,067</u>	<u>\$ 337,273</u>

Cassia County, Idaho
Combining Statement of Fiduciary Net Position -
Private Purpose Trust Funds
For the Year Ended September 30, 2024

	Private - Purpose Trust Fund				
	Idaho Sheriff's Assoc.	Auditor's Trust	Law Enforcement Trust	Court Trust Odyssey	Total Private - Purpose Trust Funds
Assets					
Cash and Investments	\$ 120	\$ 226,719	\$ 10,394	\$ 340,945	\$ 578,178
Total Assets	120	226,719	10,394	340,945	578,178
Liabilities					
Vouchers Payable	120	-	-	255,077	255,197
Total Liabilities	120	-	-	255,077	255,197
Net Position					
Restricted for:					
Individuals, Organizations, and other Governments	-	226,719	10,394	85,868	322,981
Total Net Position	\$ -	\$ 226,719	\$ 10,394	\$ 85,868	\$ 322,981

Cassia County, Idaho
Combining Statement of Changes in Fiduciary Net Position -
Private Purpose Trust Funds
For the Year Ended September 30, 2024

	Private - Purpose Trust Fund				
	Idaho Sheriff's Assoc.	Auditor's Trust	Law Enforcement Trust	Court Trust Odyssey	Total Private - Purpose Trust Funds
Additions:					
Contributions	\$ 2,720	\$ 39,597	\$ -	\$ 1,644,099	\$ 1,686,416
Total Additions	2,720	39,597	-	1,644,099	1,686,416
Deductions					
Distributions of Funds	2,720	33,425	-	1,735,020	1,771,165
Total Deductions	2,720	33,425	-	1,735,020	1,771,165
Change in Net Position	-	6,172	-	(90,921)	(84,749)
Net Position - Beginning	-	220,547	10,394	176,789	407,730
Net Position - Ending	\$ -	\$ 226,719	\$ 10,394	\$ 85,868	\$ 322,981

FEDERAL REPORTS

Cassia County, Idaho
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2024

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>U.S. Department of Agriculture</u>				
Forest Service Schools and Roads Cluster				
School and Roads - Grants to Counties	10.666		\$ 12,410	\$ -
Total Forest Service Schools and Roads Cluster			12,410	-
Total U.S. Department of Agriculture			12,410	-
<u>U.S. Department of Interior</u>				
Payment in Lieu of Taxes	15.226		2,963,634	-
Bureau of Land Management - Noxious Weeds	15.230		60,000	-
Rangeland Resource Management	15.237		11,703	11,703
Total U.S. Department of Interior			3,035,337	11,703
<u>U.S. Department of Justice</u>				
State Criminal Alien Assistance Program	16.606		161,899	-
Total U.S. Department of Justice			161,899	-
<u>U.S. Department of Treasury</u>				
Passed Through Idaho Controller's Office				
Coronavirus State & Local fiscal Recovery Funds	21.027		213,250	-
Total U.S. Department of Treasury			213,250	-
<u>U.S. Department of Homeland Security</u>				
Passed Through Idaho Military Division				
Emergency Management Performance Grants	97.042		24,293	-
BRIC: Building Resilient Infrastructure and Communities	97.047		75,000	75,000
Total U.S. Department of Homeland Security			99,293	75,000
Total Federal Financial Assistance Expended			\$ 3,522,189	\$ 86,703

Cassia County, Idaho
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2024

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Cassia County, Idaho under programs of the Federal Government for the year ended September 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Cassia County, Idaho, it is not intended to and does not present the financial position or changes in Net Position of Cassia County, Idaho.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. INDIRECT COST RATE

Cassia County, Idaho has not elected to use the 10-percent de minimis indirect cost rate.



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**Independent Auditor's Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with
Government Auditing Standards**

Board of Commissioners
Cassia County
Burley, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cassia County, Idaho, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Cassia County, Idaho's basic financial statements and have issued our report thereon dated May 12, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cassia County, Idaho's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cassia County, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of Cassia County, Idaho's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cassia County, Idaho's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zwysart John & Associates CPAS, PLLC

Nampa, Idaho
May 12, 2025



**Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control Over Compliance
Required by Uniform Guidance**

Board of Commissioners
Cassia County
Burley, Idaho

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cassia County, Idaho's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Cassia County Idaho's major federal programs for the year ended September 30, 2024. Cassia County, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Cassia County, Idaho complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cassia County, Idaho and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Cassia County, Idaho's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Cassia County, Idaho's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cassia County, Idaho's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cassia County, Idaho's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cassia County, Idaho's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Cassia County, Idaho's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Cassia County, Idaho's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Zwygart John & Associates CPAS, PLLC

Nampa, Idaho
May 12, 2025

Cassia County, Idaho
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Government Wide: Qualified

Fund Statements : Unmodified

Internal control over financial reporting:

Significant deficiency(ies) disclosed? ☐ yes ☒ none reported

Material weakness(es) disclosed? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major programs:

Significant deficiencies disclosed? ☐ yes ☒ none reported

Material weaknesses disclosed? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR

SECTION 200.516(A)? ☐ yes ☒ no

Identification of major programs:

Federal Assistance Listing Numbers

Name of Federal Program

15.226

Payment in Lieu of Taxes

21.027

Coronavirus State & Local Fiscal
Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee? ☒ yes ☐ no

Cassia County, Idaho
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended September 30, 2024

Section II - Financial Statement Findings

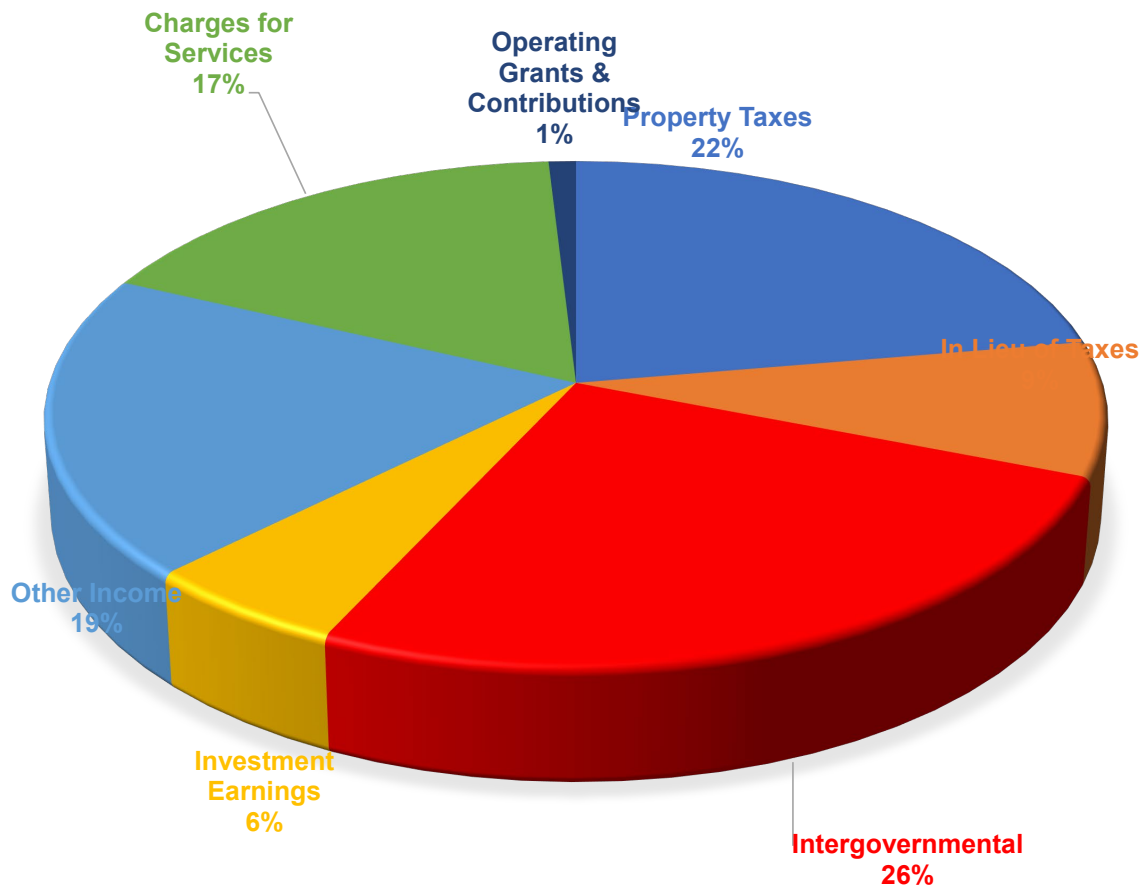
No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

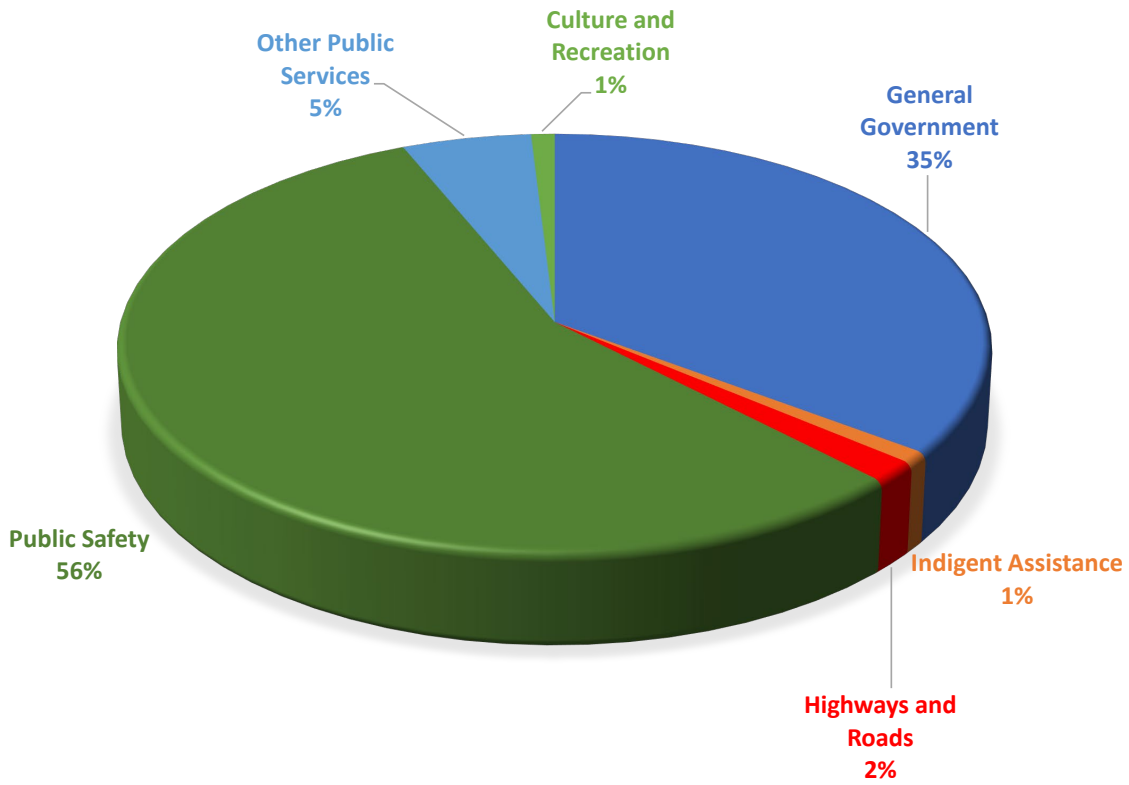
No Matters Reported

GRAPHS

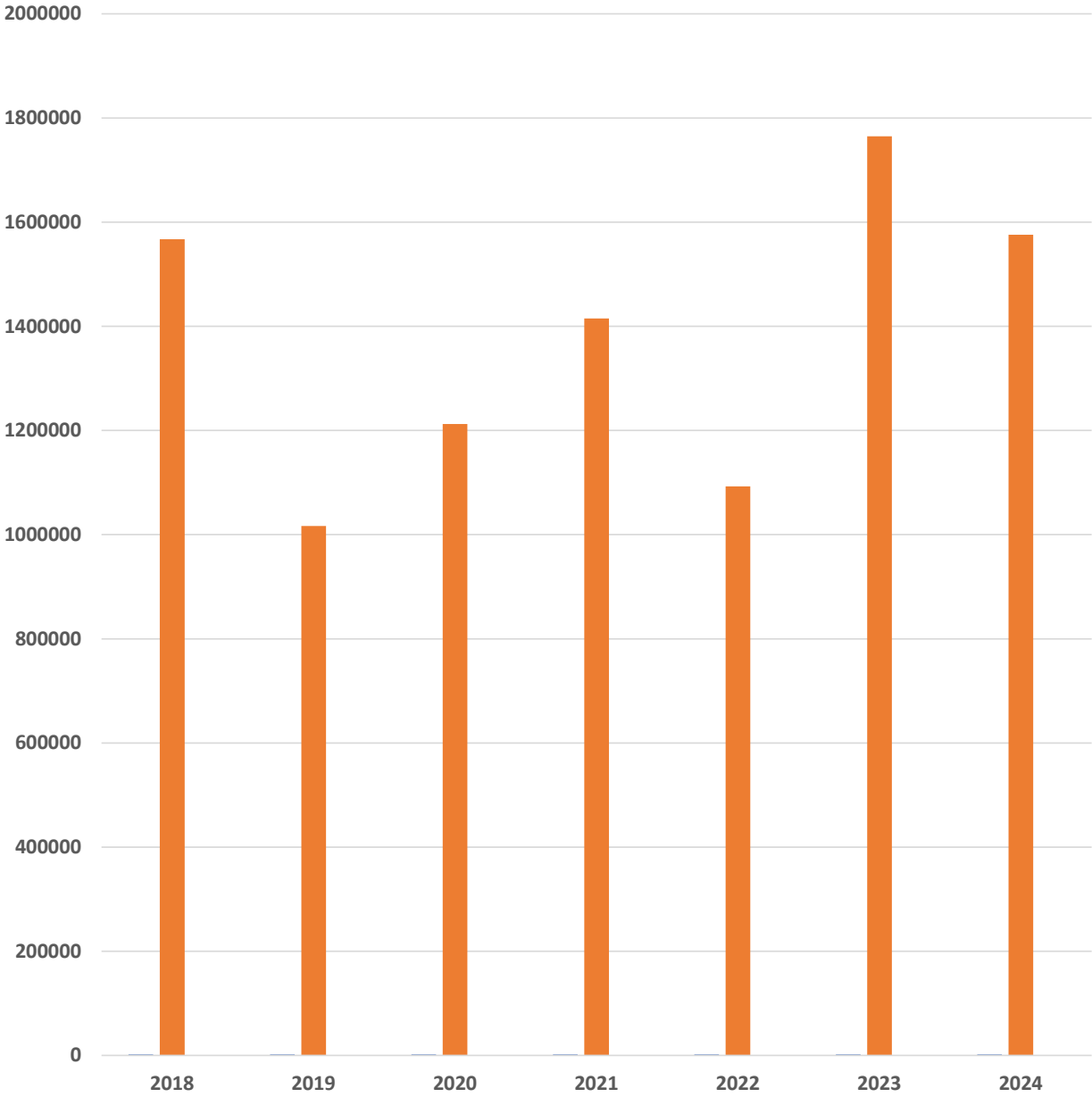
CASSIA COUNTY REVENUE



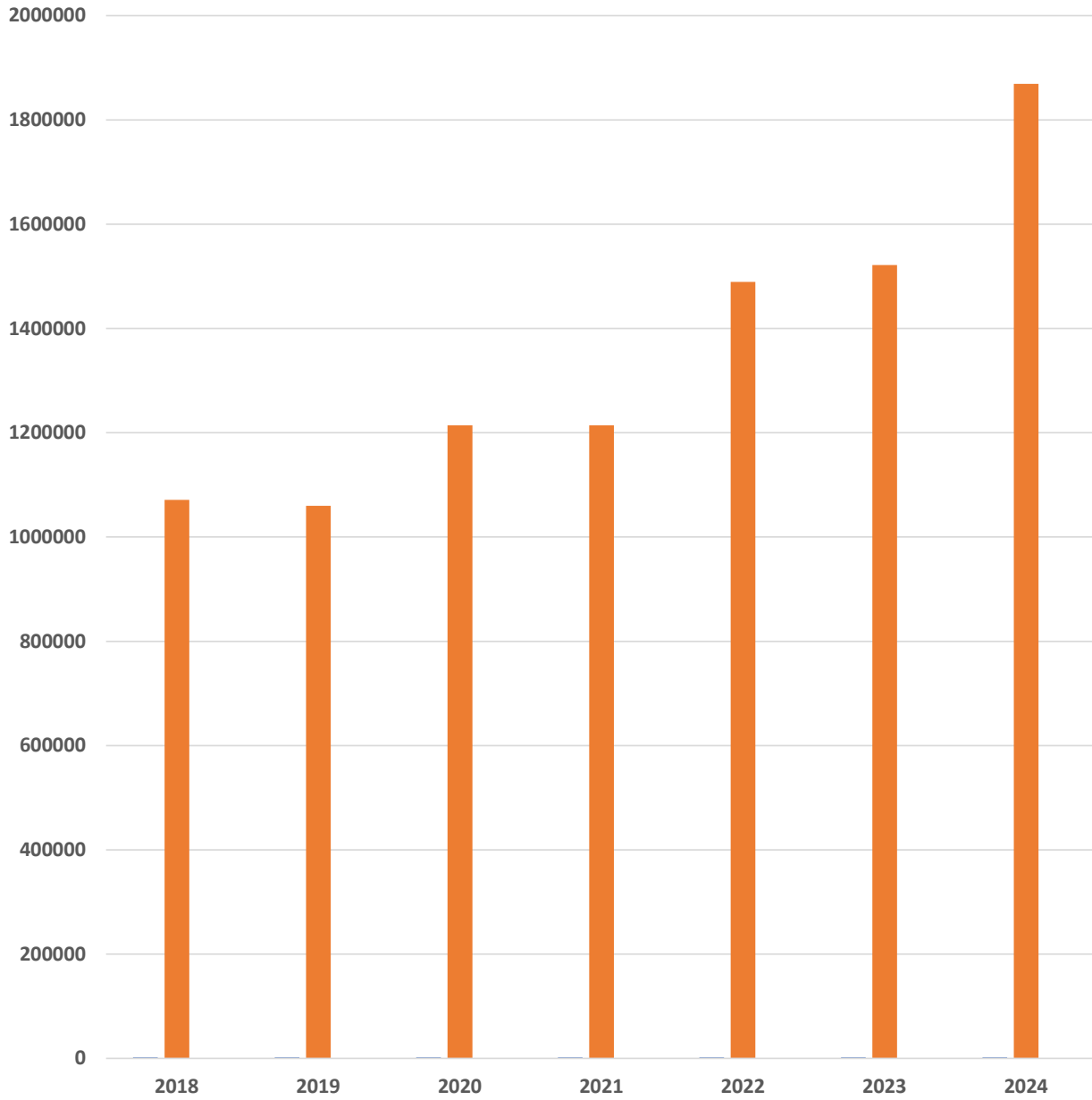
CASSIA COUNTY EXPENDITURES

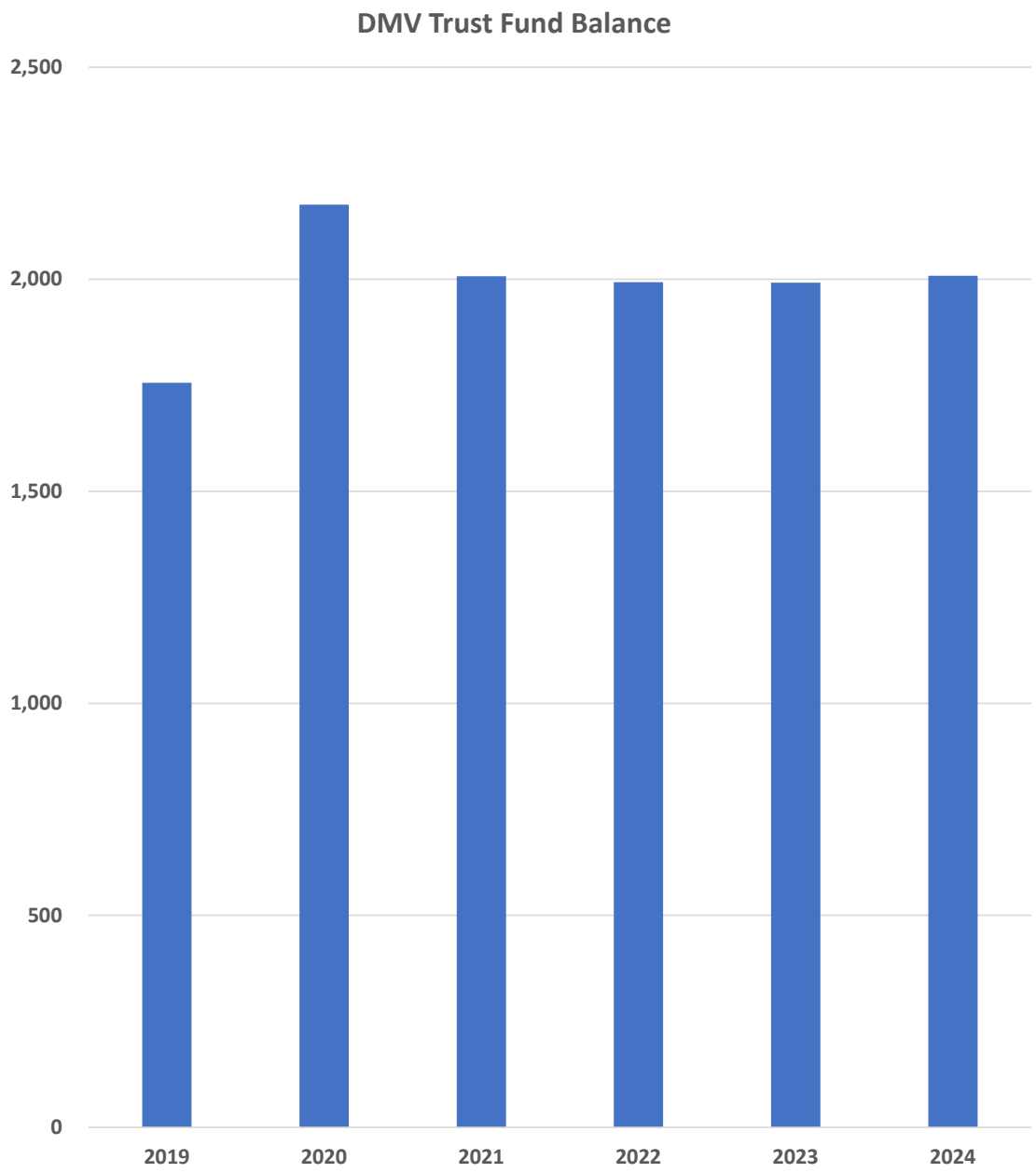


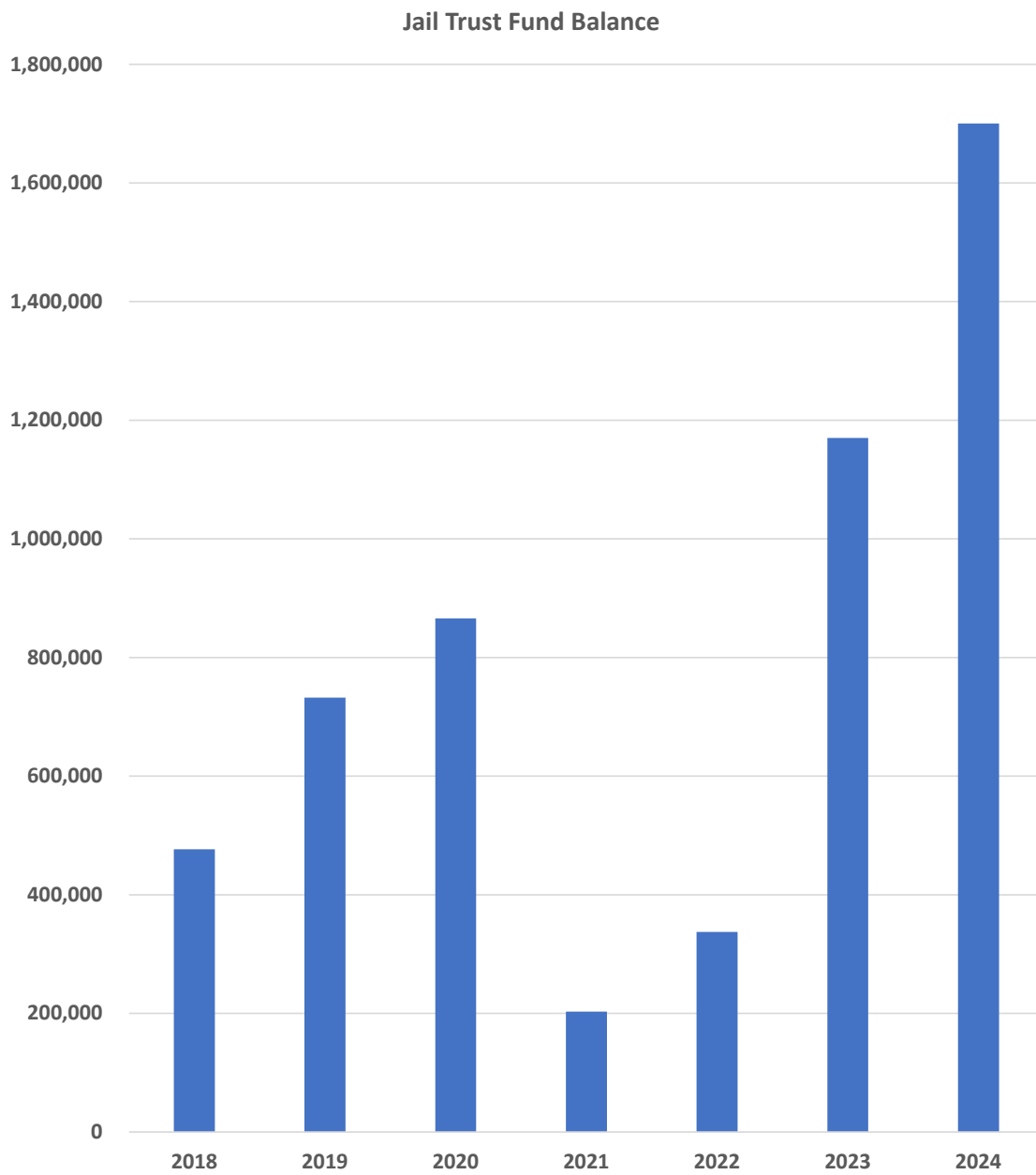
General Fund Balance



Justice Fund Balance







County Reserve (PILT) Fund Balance

