GEM COUNTY RECREATION DISTRICT

Report on Audited
Modified Cash Basis
Financial Statements
and
Other Information

For the Year Ended September 30, 2024

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Bailey & Company Chtd.
Certified Public Accountants

Weston Flamm, CPA
Cassie Zattiero, CPA

812-B 12th Ave. South
P.O. Box 876
Nampa, ID 83653-0876
208 466-2493
FAX 208 467-2000
www.BaileyCPAs.com

Independent Auditor's Report

To the Board of Directors
Gem County Recreation District

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying modified cash basis financial statements of Gem County Recreation District (the District), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of Gem County Recreation District as of September 30, 2024, and the changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinion

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 the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the budgetary comparison information but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 3, 2025, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Bailey & Co.

Nampa, Idaho
July 3, 2025

Gem County Recreation District
Statement of Assets, Liabilities, and Fund Net Position -
Modified Cash Basis
September 30, 2024

	Enterprise Fund
Assets	
Current Assets:	
Cash and Cash Equivalents	$ 427,158
Total Current Assets	427,158
Noncurrent Assets:	
Restricted Cash	42,237
Capital Assets:	
Land	679,763
Buildings, Vehicles, and Equipment, Net	807,380
Total Noncurrent Assets	1,529,380
Total Assets	1,956,538
Liabilities	
Current Liabilities:	
Sales Tax Payable	125
Payroll Taxes and Benefits Payable	2,529
Current Portion of Leases Payable	129,302
Total Current Liabilities	131,956
Long-term Liabilities:	
Leases Payable, Net of Current Portion	310,363
Total Liabilities	442,319
Fund Net Position	
Net Investment in Capital Assets	1,047,478
Restricted	43,667
Unrestricted	423,074
Total Fund Net Position	$ 1,514,219

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

Gem County Recreation District
Statement of Revenues, Expenses, and Changes
in Fund Net Position - Modified Cash Basis
For the Year Ended September 30, 2024

	Enterprise Fund
Operating Revenues	
Assessment Tax	$ 518,342
Program Revenues	55,358
Sales	226
Contribution/Grant Revenue	24,077
Other	2,025
Total Operating Revenues	600,028
Operating Expenses	
General	299,655
Program	149,579
Total Operating Expenditures	449,234
Income (Loss) From Operations	150,794
Nonoperating Revenues (Expenses)	
Interest on Investments	20,923
Net Income (Loss)	171,717
Fund Net Position - Beginning	1,342,502
Fund Net Position, Ending	$ 1,514,219

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements present the activities of Gem County Recreation District (the District), which operates recreation facilities and activities within the District. The District also receives funding from local, state, and federal government sources and must comply with all of the requirements of these funding source entities. However, the District is not included in any other governmental reporting entity. The Board of Directors are elected by the public. The president and vice president must be directors, while the secretary and treasurer may be directors or appointed. The Board of Directors have decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters. In addition, the District's reporting entity does not contain any component units as defined by the Governmental Accounting Standards Board.

Basis of Presentation

All activities of the District are accounted for within a single proprietary (enterprise) fund. The operating revenues and expenses are related to recreation services to the residents and businesses of the District. Revenues and expenses arising from capital and non-capital financing activities and from investing activities are presented as non-operating revenues or expenses.

Basis of Accounting

The District's financial statements are reported using the modified cash basis of accounting. Revenues are recorded when received, rather than when incurred; the majority of expenses are recorded when disbursed, rather than at the time liabilities are incurred; and investments are recorded at cost, rather than fair market value. The District's modifications from pure cash basis include recording liabilities for payroll taxes for wages paid by year-end, recording sales tax owed on receipts collected by year-end, and for recording capital assets, related depreciation, and related debt, rather than capital outlay disbursements and principal and interest payments at the time of the cash outflow.

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

Cash Equivalents

The District requires all cash belonging to the District to be placed in custody of the Clerk. All amounts included in the cash and investment accounts are considered to be cash and cash equivalents. Cash and cash equivalents are defined as investments with an original maturity of one year or less. The District also considers the Idaho Local Government Investment Pool (LGIP) to be a cash equivalent because it is both readily convertible to cash and so near maturity that any changes in interest rates would cause only an immaterial risk of change in value (except certificates of deposit, which are reported at amortized cost if there are any). See Note 2.

Property Tax Calendar

The District imposes a uniform fee on each household in the District through Gem County in September of each year. The fee is in lieu of a property tax levy but not in addition to it. Assessments are due in two installments on December 20 and June 20 and are considered delinquent on January 1 and July 1, at which time the property is subject to lien.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets

Capital assets are reported at actual cost. Under the modified cash basis of accounting, contributed assets and right-of-use assets that will not be owned at the conclusion of the lease, are not recorded.

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 proprietary funds are shown below:

	Capitalization Policy	Depreciation Method	Estimated Useful Life
Land	$5,000	N/A	N/A
Buildings and Improvements	$5,000	Straight-Line	15 - 40 Years
Vehicles and Equipment	$5,000	Straight-Line	5 - 15 Years

The District has no infrastructure.

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

Compensated Absences

The District offers full-time employees sick and vacation leave. Under the modified cash basis of accounting, compensated absence balances are not reported in the financial statements.

Estimates

The preparation of financial statements under the modified cash basis of accounting requires management to make some estimates and assumptions that affect the reported amounts of some assets at the date of the financial statements and the reported amounts of some expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2024, the carrying amount of the District's bank deposits was $65,085 and the respective bank balances totaled $74,078. The bank balances were insured or collateralized with pooled securities by the pledging institution in the name of the District.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. As of September 30, 2024, all of the District's deposits were covered by the federal depository insurance or by collateral held by the District's agent or pledging financial institution's trust department or agent in the name of the District, and thus were not exposed to custodial credit risk. The District does not have a formal policy limiting its exposure to custodial credit risk.

2. CASH AND INVESTMENTS (continued)

Custodial Credit Risk – Investments

Custodial credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The District does not have a formal policy limiting its custodial credit risk for investments.

Interest Rate Risk

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

Investments (Cash Equivalents)

The District voluntarily participates in the State of Idaho Investment Pool. The State Treasurer must operate and invest the funds of the pool for the benefit of the participants. They make investments in accordance with Idaho Code, Sections 67-1210 and 67-1210A. The pool is not rated and is not registered with the Securities and Exchange Commission or any other regulatory body. The State Treasurer values the pool using the Net Asset Value (NAV) per share method. Investments using the NAV per share method do not have readily obtainable fair values and are, instead, valued based on an entity's pro-rata share of the pool's net position. However, under the modified cash basis of accounting, the District values these investments at cost. The State Treasurer does not provide any legally binding guarantees to support the value of the shares to participants. Participants have overnight availability to their funds up to $10 million. Withdrawals of more than $10 million require three business days' notification.

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

		Maturity (In Years)	
Investment	Cost	Less Than 1	1 - 5
External Investment Pool	$ 403,975	$ 403,975	$ 0

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

	Enterprise Fund
Cash and Cash Equivalents	$ 427,158
Restricted Cash	42,237
	$ 469,395

3. ASSESSMENT TAXES

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

4. LEASE COMMITMENTS

The District began leasing a copier in January 2021. This lease is for 60 months and the monthly payment can increase up to a maximum of 15% per year. The monthly payment in the current year was $182. The District also leased a building whose terms were month-to-month at $1,000/month. This lease ended in November 2023. Future minimum lease payments are as follows:

Year Ending September 30,	Amount
2025	$ 2,179
2026	545
	$ 2,724

Lease expense for the year totaled $14,159.

5. LONG-TERM DEBT

In February 2023, the District entered into a lease-purchase agreement for a building for $875,000 for the District's new administrative offices and to conduct some recreational activities. A down payment of $200,000 was made at the inception of the agreement and payments of $74,844 are due each March and September, bearing 5% annual interest.

A summary of long-term debt activity for the year ended September 30, 2024, is as follows:

Debt Type	Maturity	Rate	10/1/2023	Increase	Decrease	09/30/2024	Current Portion
Lease Financing	2028	5%	$ 562,737	$ 0	$ (123,072)	$ 439,665	$ 129,302

Debt service requirements on long-term debt at September 30, 2024, are as follows:

Year Ending September 30,	Principal	Interest	Total
2025	$ 129,302	$ 20,387	$ 149,689
2026	135,848	13,841	149,689
2027	142,725	6,964	149,689
2028	31,790	795	32,585
	$ 439,665	$ 41,987	$ 481,652

6. RISK MANAGEMENT

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

7. CAPITAL ASSETS

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

	Balance 10/1/2023	Reclass-ifications	Additions	Disposals	Balance 09/30/2024
Capital Assets Not Being Depreciated:					
Land	$ 679,763	$ 0	$ 0	$ 0	$ 679,763
Construction in Progress	4,215	(4,215)	0	0	0
	683,978	(4,215)	0	0	679,763
Capital Assets Being Depreciated:					
Buildings and Improvements	588,773	4,215	236,713	0	829,701
Vehicles and Equipment	11,283	0	0	0	11,283
Total Depreciable Assets	600,056	4,215	236,713	0	840,984
Less: Accumulated Depreciation					
Buildings and Improvements	1,188	0	21,133	0	22,321
Vehicles and Equipment	11,283	0	0	0	11,283
Total Accumulated Depr.	12,471	0	21,133	0	33,604
Capital Assets - Net	$ 1,271,563	$ 0	$ 215,580	$ 0	$ 1,487,143

8. PENSION PLAN

Plan Description

The District contributes to the Base Plan, which is a cost-sharing multiple-employer defined benefit pension plan administered by the 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 and are 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.

8. PENSION PLAN (continued)

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 Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

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 72% for police and firefighters. As of June 30, 2024, it was 6.71% for general employees and 9.83% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.18% for general employees and 13.26% for police and firefighters. Effective July 1, 2024, the employee rates changed to 7.18% for general employees and 10.83% for police and firefighters and the employer rates changed to 11.96% for general employees and 14.65% for police and firefighters. The District's employer contributions were $15,859 for the year ended September 30, 2024.

9. RESTRICTED CASH/FUND NET POSITION

Various fundraisers and capital campaigns have been conducted for the purpose of constructing a pool. It is not expected these funds will be used in the near term and totaled $42,237 as of September 30, 2024.

The District received another $1,500 during the year to be used toward Tween Night activities. As of September 30, 2024, $1,430 had not yet been used for this purpose.

OTHER INFORMATION

Gem County Recreation District
Budgetary Comparison Schedule -
Modified Cash Basis
For the Year Ended September 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance
Operating Revenues				
Assessment Taxes	$ 518,771	$ 518,771	$ 518,342	$ (429)
Program Revenues	48,733	48,733	55,358	6,625
Sales	250	250	226	(24)
Contribution/Grant Revenue	5,000	5,000	24,077	19,077
Other	0	0	2,025	2,025
Total Operating Revenues	572,754	572,754	600,028	27,274
Operating Expenses				
Administration - Payroll	76,701	76,701	75,450	1,251
Office Personnel - Payroll	66,713	66,713	65,569	1,144
Program - Payroll	92,676	92,676	74,157	18,519
Cost of Sales	500	500	313	187
Office Supplies and Postage	2,000	2,000	2,345	(345)
Office Machine Maintenance	2,540	2,540	3,350	(810)
Professional Services	11,200	11,200	8,049	3,151
Advertising and Printing	5,380	5,380	8,517	(3,137)
Insurance	12,707	12,707	7,309	5,398
Recreation Programs	96,531	96,531	50,928	45,603
Building/Office Operations	162,805	162,805	12,982	149,823
Facility and Equipment Maintenance	37,217	37,217	16,895	20,322
Land Maintenance	56,562	56,562	39,119	17,443
Miscellaneous	19,244	19,244	12,320	6,924
Interest	0	0	26,617	(26,617)
Depreciation	0	0	21,133	(21,133)
Capital Improvements	286,886	286,886	24,181	262,705
Contingency	66,678	66,678	0	66,678
Total Operating Expenses	996,340	996,340	449,234	547,106
Income (Loss) from Operations	(423,586)	(423,586)	150,794	574,380
Nonoperating Revenues (Expenses)				
Interest on Investments	5,000	5,000	20,923	15,923
Net Income (Loss)	(418,586)	(418,586)	171,717	590,303
Fund Net Position - Beginning	418,586	418,586	1,342,502	923,916
Fund Net Position - Ending	$ 0	$ 0	$ 1,514,219	$ 1,514,219

INTERNAL CONTROL AND COMPLIANCE REPORT

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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*

To the Board of Directors
Gem County Recreation District

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 modified cash basis financial statements of Gem County Recreation District (the District), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which comprise the District's basic financial statements, and have issued our report thereon dated July 3, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of 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. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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.

Bailey & Co.

Nampa, Idaho
July 3, 2025