

# Community Council of Idaho, Inc.

Caldwell, Idaho

Financial Statements and  
Supplementary Information

Year Ended June 30, 2021



# Community Council of Idaho, Inc.

Financial Statements and Supplementary Information  
Year Ended June 30, 2021

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## **Independent Auditor's Report**

Board of Directors  
Community Council of Idaho, Inc.  
Caldwell, Idaho

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Community Council of Idaho, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended and the related notes to the financial statements.

### **Management's Responsibility 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; 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Council of Idaho, Inc. as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

## **Other Matters**

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, Schedule A, 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 the schedule of program activity are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2022, on our consideration of Community Council of Idaho, Inc.'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 Community Council of Idaho, Inc.'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 Community Council of Idaho, Inc.'s internal control over financial reporting and compliance.

*Wipfli LLP*

Wipfli LLP

September 29, 2022  
Madison, Wisconsin

# Community Council of Idaho, Inc.

## Statement of Financial Position

June 30, 2021

<i>Assets</i>	
<b>Current assets:</b>	
Cash	\$ 4,071,921
Restricted cash	139,903
Accounts receivable, net	432,211
Grants receivable	1,611,665
Other assets	348,403
<b>Total current assets</b>	<b>6,604,103</b>
<b>Other assets:</b>	
Investment in partnership	375,000
USDA reserves	269,673
<b>Total other assets</b>	<b>644,673</b>
Property and equipment, net	6,584,964
<b>TOTAL ASSETS</b>	<b>\$ 13,833,740</b>
<i>Liabilities and Net Assets</i>	
<b>Current liabilities:</b>	
Current portion of notes payable, net	\$ 346,396
Accounts payable	1,109,038
Accrued payroll and related liabilities	1,150,440
Accrued vacation	409,401
Security deposit liability	67,028
Refundable advances	139,903
<b>Total current liabilities</b>	<b>3,222,206</b>
<b>Long-term liabilities:</b>	
Notes payable, net	3,927,212
<b>Total liabilities</b>	<b>7,149,418</b>
<b>Net assets:</b>	
Without donor restrictions	6,684,322
<b>Total net assets</b>	<b>6,684,322</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 13,833,740</b>

# Community Council of Idaho, Inc.

## Statement of Activities Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue:</b>			
Grant revenue	\$ 20,988,489	\$ 0	\$ 20,988,489
Other income	2,387,049	0	2,387,049
Rental income	997,912	0	997,912
In-kind contributions	139,267	0	139,267
Net assets released from restrictions	80,727	( 80,727)	0
<b>Total revenue</b>	<b>24,593,444</b>	<b>( 80,727)</b>	<b>24,512,717</b>
<b>Expenses:</b>			
<b>Program expense:</b>			
Child education	14,185,649	0	14,185,649
Community service	2,563,136	0	2,563,136
Housing	998,169	0	998,169
Youth activities	343,006	0	343,006
Community health center	2,549,674	0	2,549,674
Other activities	1,263,371	0	1,263,371
<b>Total program expense</b>	<b>21,903,005</b>	<b>0</b>	<b>21,903,005</b>
<b>Supporting services:</b>			
Fund-raising	8,147	0	8,147
Management and general	1,793,032	0	1,793,032
<b>Total expenses</b>	<b>23,704,184</b>	<b>0</b>	<b>23,704,184</b>
<b>Change in net assets</b>	<b>889,260</b>	<b>( 80,727)</b>	<b>808,533</b>
<b>Net assets at beginning of year</b>	<b>5,795,062</b>	<b>80,727</b>	<b>5,875,789</b>
<b>Net assets at end of year</b>	<b>\$ 6,684,322</b>	<b>\$ 0</b>	<b>\$ 6,684,322</b>

# Community Council of Idaho, Inc.

## Statement of Functional Expenses Year Ended June 30, 2021

	Child Education	Community Service	Housing	Youth Activities	Community Health Center
<b>Expenses:</b>					
Personnel	\$ 8,122,904	\$ 1,290,570	\$ 222,959	\$ 146,875	\$ 1,148,952
Fringe benefits	2,740,669	435,327	87,267	53,760	421,214
Contractual	286,853	29,556	94,036	1,833	381,874
Travel	5,493	25,270	1,585	2,810	21,921
Occupancy	965,924	193,556	240,662	36,740	102,203
Supplies	942,022	206,550	35,079	77,495	344,507
Minor equipment and maintenance	216,289	0	407	0	101
Other	340,799	167,642	194,287	20,441	51,076
Training	163,165	207,349	0	3,052	405
Depreciation	262,264	7,316	121,887	0	77,421
In kind	139,267	0	0	0	0
<b>Total expenses</b>	<b>\$ 14,185,649</b>	<b>\$ 2,563,136</b>	<b>\$ 998,169</b>	<b>\$ 343,006</b>	<b>\$ 2,549,674</b>

# Community Council of Idaho, Inc.

## Statement of Functional Expenses (Continued)

Year Ended June 30, 2021

	Other Activities	Total Program Activities	Management and General	Fund-raising	Total
<b>Expenses:</b>					
Personnel	\$ 666,094	\$ 11,598,354	\$ 1,006,104	\$ 5,819	\$ 12,610,277
Fringe benefits	185,683	3,923,920	339,094	2,328	4,265,342
Contractual	22,326	816,478	130,436	0	946,914
Travel	8,888	65,967	17,207	0	83,174
Occupancy	28,687	1,567,772	102,752	0	1,670,524
Supplies	60,994	1,666,647	175,895	0	1,842,542
Minor equipment and maintenance	723	217,520	0	0	217,520
Other	267,411	1,041,656	21,070	0	1,062,726
Training	110	374,081	474	0	374,555
Depreciation	22,455	491,343	0	0	491,343
In kind	0	139,267	0	0	139,267
<b>Total expenses</b>	<b>\$ 1,263,371</b>	<b>\$ 21,903,005</b>	<b>\$ 1,793,032</b>	<b>\$ 8,147</b>	<b>\$ 23,704,184</b>



# Community Council of Idaho, Inc.

## Statement of Cash Flows

Year Ended June 30, 2021

Increase (decrease) in cash and restricted cash:

Cash flows from operating activities:	
Change in net assets	\$ 808,533
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	501,877
Gain on sale of property	( 16,250)
Amortization of debt issuance costs	4,353
Bad debt expense	34,664
Changes in operating assets and liabilities:	
Accounts receivable	( 181,033)
Grants receivable	1,408,543
Other assets	( 21,261)
Accounts payable	( 568,762)
Accrued payroll and related liabilities	( 145,962)
Accrued vacation	8,655
Security deposit liability	1,882
Refundable advances	( 943,411)
<b>Net cash provided by operating activities</b>	<b>891,828</b>
Cash flows from investing activities:	
Purchase of property and equipment	( 442,585)
<b>Net cash used in investing activities</b>	<b>( 442,585)</b>
Cash flows from financing activities:	
Principal payments on notes payable	( 216,948)
<b>Net cash used in financing activities</b>	<b>( 216,948)</b>
Change in cash and restricted cash	232,295
Cash and restricted cash at beginning of year	4,249,202
<b>Cash and restricted cash at end of year</b>	<b>\$ 4,481,497</b>
<b>Disclosure of other cash activity:</b>	
Interest paid	\$ 67,013
<b>Disclosure of noncash operating and financing activity:</b>	
Portion of PPP loan converted to note payable	\$ 1,157,107
<b>Reconciliation of cash and restricted cash to the statement of financial position:</b>	
Cash	\$ 4,071,921
Restricted cash	139,903
USDA reserves	269,673
<b>Cash and restricted cash at end of year</b>	<b>\$ 4,481,497</b>

# Community Council of Idaho, Inc.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies**

#### **Nature of Operations**

Community Council of Idaho, Inc. ("CC of Idaho") is a nonprofit organization. CC of Idaho provides services to migrant farm workers and other eligible recipients in the areas of education, housing, employment, health, and childcare. Approximately 61% of CC of Idaho's total revenue is received under their federal Head Start grant.

#### **Basis of Presentation**

All financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

#### **Accounts Receivable**

Accounts receivable consist of amounts due for clinic patient co-pays and rents. Patient co-pay receivables are recorded in the accompanying statement of financial position net of contractual adjustments and implicit price concessions, which reflect management's estimate of the transaction price. CC of Idaho estimates the transaction price based on negotiated contractual agreements, historical experience, and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions and is recorded through a reduction of gross revenue and a credit to patient co-pay receivables. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. CC of Idaho analyzes rent receivables based on prior collection experience, and specific customer attributes. CC of Idaho writes off a receivable against the allowance when all collection efforts have been exhausted. There is an allowance for uncollectible accounts of \$30,000 at June 30, 2021.

#### **Investment in Partnership**

CC of Idaho transferred a portion of its real estate at El Milagro, on behalf of El Milagro GP, LLC, as a \$375,000 managing member contribution to El Milagro Twin Falls, LLC (the partnership). CC of Idaho has a 49% share in El Milagro GP, LLC. El Milagro GP, LLC has a 0.01% share in the partnership. CC of Idaho's investment in the partnership is accounted for using the equity method. The project is in the construction stage.

#### **Property and Equipment**

Property and equipment are capitalized at cost and depreciated over their estimated useful life using the straight-line method. The estimated useful lives for building and improvements are 5 – 50 years and 5 – 10 years for equipment. CC of Idaho considers property and equipment to be items with a cost of \$5,000 or more and a useful life of over one year.

Property and equipment purchased with grant funds are owned by CC of Idaho while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. Property and equipment purchased with grant funds, net of depreciation, was \$3,881,356 at June 30, 2021.

# Community Council of Idaho, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Debt Issuance Costs

Debt issuance costs represent costs associated with obtaining debt to finance the purchase of a building and also refinance debt. Unamortized financing fees have been recorded as a reduction to the related debt obligation. The costs are being amortized to interest expense over the maximum term provided in the debt agreement using the straight-line method, which approximates the effective interest method.

#### Classification of Net Assets

Net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of CC of Idaho and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other explicit donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. During the year ended June 30, 2021, \$80,727 of net assets was released from restrictions through satisfaction of donor purpose restrictions.

#### Revenue Recognition

Contributions including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met

Conditional contributions are recognized when the barriers to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

# Community Council of Idaho, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Revenue Recognition (Continued)

##### Grants and Contracts

Grants and contracts are either recorded as contributions or exchange transactions based on criteria contained in the grant award:

- Grant awards that are contributions – Unconditional grants are reported as fair value at the date the grant is received. Conditional grants are recognized only when the conditions on which they depend are substantially met and the grant becomes unconditional. Grants that qualify as conditional contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are included in refundable advances in the accompanying statement of financial position.
- Grant awards that are exchange transactions – Exchange transactions are reimbursed based on a predetermined rate for services performed in accordance with the terms of the award and Accounting Standards Codification (ASC) Topic 606. Revenue is recognized when control of the promised goods or services are transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as deferred revenue.

##### Other income – Fee for Service (Clinic)

Other income – fee for service (clinic) revenue is reported at the amount that reflects the consideration to which CC of Idaho expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government programs). Generally, CC of Idaho bills the patients and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied. The receivable for exchange transactions included in accounts receivable on the statement of financial position was \$380,644 at June 30, 2021 and \$228,126 at July 1, 2020. Exchange revenue of \$1,300,917 is included in other revenue on the statement of activities for the year ended June 30, 2021.

Performance obligations are determined based on the nature of the services provided. For revenue from services provided to patients of CC of Idaho, the performance obligation is satisfied over time since the patient simultaneously receives and consumes the benefits provided as the patient care services are performed. In the case of these services, recognition of the obligation over time yields the same result as recognizing the obligation at a point in time. CC of Idaho believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. CC of Idaho determines the transaction price, which involves significant estimates and judgment, based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with CC of Idaho's policy, and implicit price concessions provided to patients. CC of Idaho determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policy, and historical experience. CC of Idaho determines its estimate of implicit price concessions based on its historical collection experience for each patient portfolio based on payor class and service type. CC of Idaho has agreements with third-party payors that provide for reimbursement at amounts which vary from its established charges.

# Community Council of Idaho, Inc.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Revenue Recognition (Continued)**

##### Other income – Fee for Service (Clinic) (Continued)

###### **Medicare**

Clinics operated by CC of Idaho qualify for the Medicare Federally Qualified Health Center (FQHC) program. FQHCs are reimbursed using a prospectively based payment system (PPS) under which FQHCs are paid 80% of the lesser of charges based on FQHC payment codes or the PPS rate, a national encounter-based rate with geographic and other adjustments. The FQHC PPS base rate is updated annually based on a FQHC market-based index.

###### **Other**

CC of Idaho also has entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment under these arrangements includes prospectively determined rates per procedure and percentage discounts from established charges.

Laws and regulations concerning government programs, including Medicare, are complex and subject to varying interpretation. Because of investigations by governmental agencies, various healthcare organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge CC of Idaho's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims, or penalties would have upon CC of Idaho.

The Centers for Medicare and Medicaid Services (CMS) uses recovery audit contractors (RACs) to search for potentially inaccurate Medicare payments that may have been made to healthcare providers and that were not detected through existing CMS program integrity efforts. Once the RAC identifies a claim it believes is inaccurate, the RAC makes a deduction from or addition to the provider's Medicare reimbursement in an amount estimated to equal the overpayment or underpayment. CC of Idaho has not been contacted by the RAC regarding any healthcare claims. In addition, the contracts CC of Idaho has with commercial payors also provide for retroactive review of claims.

#### **Accounting for Contractual Arrangements**

Settlements with third-party payors for retroactive adjustments resulting from audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor, and CC of Idaho's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved.

Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations.

# Community Council of Idaho, Inc.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Revenue Recognition (Continued)**

##### Other income – Fee for Service (Clinic) (Continued)

##### **Accounting for Contractual Arrangements (Continued)**

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. CC of Idaho also provides services to uninsured patients, and offers those uninsured patients a discount, either by policy or law, from standard charges. CC of Idaho estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense. Bad debt expense for the year ended June 30, 2021, was not significant.

Consistent with CC of Idaho's mission, care is provided to patients regardless of their ability to pay. Therefore, CC of Idaho has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances (for example, copays and deductibles). The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts CC of Idaho expects to collect based on its collection history with those patients.

The promised amount of consideration from patients and third-party payors has not been adjusted for the effects of a significant financing component due to CC of Idaho's expectation that the period between the time the service is provided to a patient and the time that the patient or a third-party payor pays for that service will be one year or less. However, CC of Idaho does, in certain instances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

All incremental customer contract acquisition costs are expensed as they are incurred since the amortization period of the asset that CC of Idaho otherwise would have recognized is one year or less in duration.

CC of Idaho's cost reports have been settled by the Medicare fiscal intermediaries through June 30, 2021.

##### Rental income

Rental income is recognized as revenue in the period when a unit is rented, and the revenue is earned.

##### **Use of Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

# Community Council of Idaho, Inc.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Income Taxes**

CC of Idaho is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. CC of Idaho is also exempt from Idaho state income tax.

CC of Idaho is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. CC of Idaho has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

#### **In-Kind Contributions**

CC of Idaho has recorded in-kind contributions for space, supplies, and professional services in the statement of activities in accordance with accounting principles generally accepted in the United States. Those standards require that only contributions of services received that create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The accounting standard requirements are different than the in-kind requirements of several of CC of Idaho's grant awards. CC of Idaho received contributions of nonprofessional volunteers for its Head Start program with a value of approximately \$499,000 which is not recorded in the statement of activities.

#### **Indirect Cost Rate**

Joint costs are allocated to benefiting programs using an indirect cost rate. Joint costs are those costs incurred for the common benefit of all CC of Idaho's programs that cannot be readily identified with a final cost objective. A provisional indirect cost rate has been approved by the U.S. Department of Health and Human Services (DHHS). A provisional indirect cost rate is based upon the projected costs of CC of Idaho for the fiscal year under consideration. CC of Idaho adjusts the provisional rate based upon actual experience. This adjusted rate is subject to approval by DHHS at which time the indirect cost rate becomes final. Any adjustments to the rate will be reflected in the financial statements when the rate is finalized.

#### **Functional Allocation of Costs**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses present the nature classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Personnel costs are allocated based on time and effort reporting. Occupancy and related costs are allocated based on square footage.

#### **Accounting Pronouncements Adopted**

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU, as amended, provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services, guidance on accounting for certain contract costs, and new disclosures. The new standard supersedes current revenue recognition requirements in FASB Accounting Standards Codification (ASC) Topic 605, *Revenue Recognition*, and most industry-specific guidance. The adoption was applied on a modified retrospective basis as of July 1, 2020. There were no changes to revenue as a result of implementation nor were any beginning balances restated.

# Community Council of Idaho, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Upcoming Accounting Pronouncement

In February 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*, the objective of which is to assist organizations in recognizing the right to use of an asset and its related liability or obligation when there is a contract in place that includes the right to control or direct the use of an identifiable asset. This ASU also includes provisions where the majority of leases that have lease terms greater than one year are to be reported as capital leases on the statement of financial position, whereas, in the past, these leases may have been recorded as either capital leases or operating leases. This ASU is effective for CC of Idaho's year ended June 30, 2023. CC of Idaho is currently evaluating the impact of the provisions of ASU Topic 842.

In September 2020, the FASB issued Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities: Presentation and Disclosures by Not-for-Profit Entities for Contributed Services*. This ASU requires contributed nonfinancial assets to be presented on a separate line in the statements of activities, apart from contributions of cash and other financial assets. It also requires additional qualitative and quantitative disclosures about contributed nonfinancial assets. This standard will be effective for annual periods beginning after June 15, 2021. CC of Idaho is currently evaluating the impact of the provisions of ASU Topic 958 and is effective for CC of Idaho's year ended June 30, 2022.

#### Subsequent Events

Management has evaluated subsequent events through September 29, 2022, the date the financial statements were available to be issued.

In November 2021, CC of Idaho entered into a construction contract for approximately \$580,000.

### Note 2: Concentration of Credit Risk

CC of Idaho maintains cash balances at several financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000. During the year, balances at two banks exceeded FDIC coverage. Management believes the financial institutions have a strong credit rating and credit risk related to these deposits is minimal.

### Note 3: Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statement of financial position date, comprise the following as of June 30, 2021:

Cash	\$ 4,071,921
Grants receivable	1,611,665
Accounts receivable	432,211
Subtotal financial assets	6,115,797
Less: Liabilities to be paid with available financial assets	( 2,668,879)
Less: Refundable advances	( 139,903)
Less: Security deposits	( 67,028)
<b>Total</b>	<b>\$ 3,239,987</b>



# Community Council of Idaho, Inc.

## Notes to Financial Statements

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### Note 3: Liquidity and Availability

CC of Idaho does not have a formal liquidity policy but generally maintains financial assets in liquid form such as cash for approximately one month of operating expenses. CC of Idaho has the ability to rely on a lower cash balance as they are primarily funded with cost reimbursement grants. Under cost reimbursement grants, once expenses are incurred an organization can request reimbursement from the funding source. Their grants have varying renewal dates. CC of Idaho has grant commitments for future expenses over \$17,000,000, as further described in Note 12. In addition, CC of Idaho has one line of credit available for cash flow needs up to \$550,000 as further described in Note 8; this line of credit was not renewed after maturity.

### Note 4: Grants Receivable

The grants receivable balance of \$1,796,262 represents amounts due from the various funding sources for federal and state programs.

### Note 5: USDA Reserves

USDA reserves of \$269,673 represent replacement reserves associated with the USDA Rural Development properties owned by CC of Idaho. The mortgage agreements require CC of Idaho to fund these reserves and prior to withdrawing funds, CC of Idaho must request and receive approval to use the funds for building improvements or repairs.

USDA reserves are as follows as of June 30, 2021:

	Beginning Balance	Additions	Interest	Expenditure	Ending Balance
Colonia Cesar Chavez	\$ 144,239	\$ 32,551	\$ 0	(\$ 72,586)	\$ 104,204
Colonia De Colores	73,563	12,250	0	( 16,844)	68,969
El Rancho Grande Estates	67,448	14,325	0	( 23,955)	57,818
Project Hope	26,282	12,400	0	( 0)	38,682
Totals	\$ 311,532	\$ 71,526	\$ 0	(\$ 113,384)	\$ 269,673

### Note 6: Property and Equipment

A summary of property and equipment is as follows at June 30, 2021:

Land	\$ 752,701
Buildings and improvements	13,675,996
Equipment	4,442,824
	18,871,521
Accumulated depreciation	( 12,286,557)
Property and equipment, net	\$ 6,584,964

# Community Council of Idaho, Inc.

## Notes to Financial Statements

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### Note 7: Notes Payable

Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$979, due June 2028. The mortgage is collateralized by the Colonia Caesar Chavez real estate.	\$ 80,273
Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$25, due April 2039. The mortgage is collateralized by the El Rancho Grande real estate.	4,938
Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$962, due March 2026. The mortgage is collateralized by the Project Hope real estate.	53,510
Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$186, due December 2033. The mortgage is collateralized by Colonia De Colores real estate.	24,215
Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$290, due May 2037. The mortgage is collateralized by the Project Hope real estate.	51,146
Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$1,070, due July 2038. The mortgage is collateralized by the Colonia De Colores real estate.	200,703
Mortgage payable to Idaho Housing Agency, at 0% interest with monthly payments of \$1,885, due January 2034. The mortgage is collateralized by the Colonia Caesar Chavez real estate.	260,082
Mortgage payable to Wells Fargo, at 6.25% interest with monthly payments of \$2,243, due October 2022. The mortgage is collateralized by the El Castillito real estate.	37,259
Mortgage payable to Idaho Housing Agency, at 0% interest with monthly payments of \$2,089, due October 2033. The mortgage is collateralized by the El Milagro real estate.	300,828
Note payable to Wells Fargo, at 3.65% interest with monthly payments of \$2,276, due August 2022. The note is collateralized by five vehicles.	31,200
Idaho Housing and Finance Association Nonprofit Facilities Revenue Bond, Series 2016. Monthly installments of \$12,203 are required. Interest is at 3.04%. The bond matures December 2041. The note is collateralized by real estate.	2,183,712
Washington Trust Bank PPP Loan. Monthly installments of \$31,616 are required starting July 2022. Interest is at 1.00%. The loan matures April 2025. The note is not collateralized.	1,157,107
<b>Total</b>	<b>4,384,973</b>
Unamortized debt issuance costs, net of accumulated amortization of \$19,226	( 111,365)
<u>Current maturities</u>	<u>( 346,396)</u>
<b>Long-term portion</b>	<b>\$ 3,927,212</b>

# Community Council of Idaho, Inc.

## Notes to Financial Statements

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### Note 7: Notes Payable (Continued)

Future debt maturities are as follows as of June 30:

2022	\$	346,396
2023		525,986
2024		546,249
2025		489,495
2026		178,094
Thereafter		2,298,753
Total	\$	4,384,973

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Interest expense for the year ended June 30, 2021 was \$77,546.

### Note 8: Line of Credit

CC of Idaho had an available line of credit of \$550,000 with Wells Fargo Bank. The line of credit matured in June 2021, with a variable interest rate of prime with a floor interest rate of 5%. The rate was 5.5% at June 30, 2021. The line of credit is secured by accounts receivable and equipment (excluding grant funded equipment). The balance due on the line of credit at June 30, 2021 was \$0. This line of credit was not renewed after maturity.

### Note 9: Operating Leases

CC of Idaho leases various facilities for operation of its programs with terms through March 2026. Rent expense for the year was \$397,632. Future minimum lease payments are as follows as of June 30:

2022	\$	378,630
2023		238,552
2024		37,412
2025		784
2026		588
Total	\$	655,966

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### Note 10: Lessor Activity

CC of Idaho owns apartments that are rented to low-income and seasonal tenants under annual leases. Rental income earned for the year ended June 30, 2021, was \$830,359. CC of Idaho also received grant funds of \$322,104 for tenant rental assistance for these apartments, which is included in grant revenue in the statement of activities.

A summary of the acquisition costs and accumulated depreciation on the above properties at June 30, 2021, is as follows:

Land	\$	144,514
Buildings		5,695,534
Subtotal		5,840,048
Accumulated depreciation	(	5,337,345)
Net	\$	502,703

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# Community Council of Idaho, Inc.

## Notes to Financial Statements

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### **Note 11: Retirement**

CC of Idaho offers its employees a retirement plan created in accordance with Internal Revenue Service Code Section 401(k). The plan, available to all eligible CC of Idaho employees, permits them to defer a portion of their salary. CC of Idaho will match the first 3% of qualified employees' contributions and may contribute an additional 1.5% of qualified employees' contributions, depending on available funding. CC of Idaho's contributions are vested at 20% each year. CC of Idaho's expense for the year ended June 30, 2021, was \$260,661.

### **Note 12: Grant Awards**

At June 30, 2021, CC of Idaho had commitments under various ongoing grant awards of approximately \$17,000,000. The revenue relating to these grants is not recognized in the accompanying financial statements as the revenue recognition is conditional on the incurrence of expenditures or the performance of services in the future.

### **Note 13: Commitments and Contingencies**

CC of Idaho participates in federally assisted and state grant programs. These programs are subject to program compliance audits by the grantors and their representatives. Any disallowed costs may constitute a liability of CC of Idaho. CC of Idaho believes that it is in substantial compliance with all grant requirements. Disallowed costs, if any, would not be significant.

# **Supplementary Information**

# Community Council of Idaho, Inc.

## Schedule A

### Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>			
<b>Direct Award</b>			
Rural Rental Housing Loans	10.405	N/A	S 452,864
Rural Rental Assistance Payments	10.427	N/A	322,104
<b>Passed-through the Idaho State Department of Education</b>			
Child and Adult Care Food Program	10.558	N/A	167,221
<b>TOTAL DEPARTMENT OF AGRICULTURE PROGRAMS</b>			<b>942,189</b>
<b>DEPARTMENT OF LABOR</b>			
<b>Direct Award</b>			
Migrant and Seasonal Farmworkers	17.264	AC-33617-M50, AC-335409W40	1,558,080
<b>Passed-through the Western States Housing Consortium</b>			
WIA 167 Housing		MH-220001-11-60-A-B	86,042
<b>Total AL #17.264</b>			<b>1,644,122</b>
<b>Direct Award</b>			
YouthBuild	17.274	YB-26242-14-60-A-16	167,483
<b>TOTAL DEPARTMENT OF LABOR PROGRAMS</b>			<b>1,811,605</b>
<b>DEPARTMENT OF EDUCATION</b>			
<b>Direct Award</b>			
High School Equivalency	84.141	S1410A170010	508,277
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<b>Direct Award</b>			
Health Center Program Cluster			
Community Health Centers	93.224	H80CS04201	1,707,795
COVID-19 Community Health Centers		H8CCS34857, H8DCS3616801, H8ECS38679, H8FCS40707	461,443
<b>Total Health Center Program Cluster AL #93.224</b>			<b>2,169,238</b>
<b>Direct Award</b>			
COVID-19 HHS Stimulus	93.498	N/A	220,655
<b>Passed-through the Idaho Head Start Association</b>			
Temporary Assistance for Needy Families	93.558	19-201902	134,888
<b>Passed-through Idaho Department of Health and Welfare</b>			
LIHEAP	93.568	WC093500	375,054
COVID-19 LIHEAP		WC093500	1,495
<b>Total AL #93.568</b>			<b>376,549</b>
<b>Passed-through Community Action Partnership Association of Idaho</b>			
Community Services Block Grant	93.569	CSBG-819, 820	251,601
COVID-19 Community Services Block Grant		CSBG-820, CSBG CARES PY 20	91,724
<b>Total AL #93.569</b>			<b>343,325</b>

# Community Council of Idaho, Inc.

## Schedule A Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures
<b>Direct Award</b>			
Head Start Cluster			
Head Start	93.600	90HM000008-03 , 90CM09845-01 , 90HM000008-04 , 90CM09845-02	14,256,889
COVID-19 Head Start		90CM09845-01 , 90HN000019-01-01	611,325
<b>Total Head Start Cluster AL #93.600</b>			<b>14,868,214</b>
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS</b>			<b>18,112,869</b>
<b>TOTAL FEDERAL EXPENDITURES</b>			<b>\$ 21,374,940</b>

### Notes to Schedule of Expenditures of Federal Awards

#### Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Community Council of Idaho, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this 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 operations of Community Council of Idaho, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Community Council of Idaho, Inc.

#### Note 2 - Summary of Significant Accounting Policies

Expenditures reported on this schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### Note 3 - 10-percent de minimis

Community Council of Idaho, Inc. has a negotiated indirect rate and therefore is not using the 10-percent de minimis indirect cost rate.

#### Note 4- Subrecipients

Community Council of Idaho, Inc. did not use any subrecipients for the year ended June 30, 2021.

#### Note 5 - Balance of Outstanding Loan

The federal expenditures under AL #10.405 represent the outstanding loan balance with USDA Rural Development on the Farm Labor Housing Projects of Colonia De Colores, El Rancho Grande, Project Hope and Colonia César Chávez. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the schedule. The balance of loans outstanding at June 30, 2021, consists of:

Program Name	Assistance Listing	Outstanding Balance at June 30, 2021
Rural Rental Housing Loans	10.405	\$ 414,785

# Community Council of Idaho, Inc.

## Schedule B Schedule of Program Activity Year Ended June 30, 2021

	Total	General Insurance	Corporate	Corporate Hispanic Scholarship	Corporate Hispanic Fest	Corporate Immigration Program	Health Care Conference
<b>REVENUE</b>							
Grant revenue	\$ 20,988,489	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other income	2,387,049	0	48,757	21,669	24,000	0	2,795
Rental income	997,912	0	0	0	0	167,275	0
In-kind contributions	139,267	0	0	0	0	0	0
<b>Total revenue</b>	<b>24,512,717</b>	<b>0</b>	<b>48,757</b>	<b>21,669</b>	<b>24,000</b>	<b>167,275</b>	<b>2,795</b>
<b>EXPENSES</b>							
Personnel	12,610,277	0	5,362	0	0	153,933	0
Fringe benefits	4,265,342	0	2,373	0	0	57,981	0
Contractual	946,914	0	14,747	0	0	7,579	0
Travel	83,174	0	2,487	441	0	5,960	0
Occupancy	1,670,524	2,806	31,206	0	0	3,719	0
Supplies	1,842,542	0	35,931	300	0	23,650	757
Minor equipment and maintenance	217,520	0	723	0	0	0	0
Other	1,062,726	0	9,295	11,501	23,225	3,584	806
Training	374,555	0	0	0	0	110	0
Depreciation	491,343	0	22,442	0	0	13	0
In-kind expense	139,267	0	0	0	0	0	0
Indirect expense	0	0	8,250	0	0	33,719	0
<b>Total expenses</b>	<b>23,704,184</b>	<b>2,806</b>	<b>53,904</b>	<b>12,242</b>	<b>23,225</b>	<b>290,248</b>	<b>1,563</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 808,533</b>	<b>\$ (2,806)</b>	<b>\$ (5,147)</b>	<b>\$ 9,427</b>	<b>\$ 775</b>	<b>\$ (122,973)</b>	<b>\$ 1,232</b>

See Independent Auditor's Report.



# Community Council of Idaho, Inc.

## Schedule B Schedule of Program Activity Year Ended June 30, 2021

	PPP Funding	CORP Farmworkers	CORP Farmworker PPE	HIP Grant Farmworker Fundraiser	Micron Grant Farmworker Fundraiser	Colonia Cesar Chavez
<b>REVENUE</b>						
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 97,363
Other income	685,496	64,712	4,835	99,175	75,000	5,228
Rental income	0	0	0	0	0	74,465
In-kind contributions	0	0	0	0	0	0
<b>Total revenue</b>	<b>685,496</b>	<b>64,712</b>	<b>4,835</b>	<b>99,175</b>	<b>75,000</b>	<b>177,056</b>
<b>EXPENSES</b>						
Personnel	506,799	0	0	0	0	23,154
Fringe benefits	125,329	0	0	0	0	12,227
Contractual	0	0	0	0	0	2,549
Travel	0	0	0	0	0	11
Occupancy	53,368	0	0	0	0	44,397
Supplies	0	0	181	175	0	7,326
Minor equipment and maintenance	0	0	0	0	0	55
Other	0	45,000	0	99,000	75,000	96,557
Training	0	0	0	0	0	0
Depreciation	0	0	0	0	0	39,265
In-kind expense	0	0	0	0	0	0
Indirect expense	0	0	0	0	0	0
<b>Total expenses</b>	<b>685,496</b>	<b>45,000</b>	<b>181</b>	<b>99,175</b>	<b>75,000</b>	<b>225,541</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 0</b>	<b>\$ 19,712</b>	<b>\$ 4,654</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (48,485)</b>

See Independent Auditor's Report.

# Community Council of Idaho, Inc.

## Schedule B Schedule of Program Activity Year Ended June 30, 2021

	Colonia De Colores	EI Milagro Housing	EMH Project Foundation	EI Rancho Grande	EI Mercado
<b>REVENUE</b>					
Grant revenue	\$ 34,102	\$ 0	\$ 0	\$ 67,973	\$ 0
Other income	1,641	11,413	974	15,488	0
Rental income	130,258	471,069	0	86,430	100
In-kind contributions	0	0	0	0	0
<b>Total revenue</b>	<b>166,001</b>	<b>482,482</b>	<b>974</b>	<b>169,891</b>	<b>100</b>
<b>EXPENSES</b>					
Personnel	36,360	61,281	0	39,792	37,698
Fringe benefits	12,561	26,740	0	14,723	12,719
Contractual	4,711	38,581	0	16,788	25,604
Travel	34	1,047	0	385	81
Occupancy	71,801	109,523	0	72,028	( 105,781)
Supplies	6,519	32,558	0	10,007	9,864
Minor equipment and maintenance	142	54	0	121	0
Other	32,016	15,311	0	31,794	564
Training	0	0	0	0	0
Depreciation	16,847	3,735	0	1,645	23,939
In-kind expense	0	0	0	0	0
Indirect expense	0	22,506	0	0	5,924
<b>Total expenses</b>	<b>180,991</b>	<b>311,336</b>	<b>0</b>	<b>187,283</b>	<b>10,612</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ (14,990)</b>	<b>\$ 171,146</b>	<b>\$ 974</b>	<b>\$ (17,392)</b>	<b>(\$ 10,512)</b>

See Independent Auditor's Report.

# Community Council of Idaho, Inc.

## Schedule B Schedule of Program Activity Year Ended June 30, 2021

	Project Hope	WIA-167 Housing	WIA-167 Housing	Property Depr Migrant & Seasonal Head Start	Early Headstart Child Care Partnership	Early Headstart Child Care Partnership
<b>REVENUE</b>						
Grant revenue	\$ 122,666	\$ 7,319	\$ 78,723	\$ 0	\$ 101,461	\$ 399,675
Other income	6,341	0	0	0	2,766	774
Rental income	68,137	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
<b>Total revenue</b>	<b>197,144</b>	<b>7,319</b>	<b>78,723</b>	<b>0</b>	<b>104,227</b>	<b>400,449</b>
<b>EXPENSES</b>						
Personnel	24,658	3,077	40,449	0	45,959	186,546
Fringe benefits	8,292	1,038	13,648	0	15,506	62,941
Contractual	4,050	0	1,725	0	26,391	108,427
Travel	27	0	0	0	181	95
Occupancy	67,716	497	2,243 (	34,536)	714	3,221
Supplies	5,640	223	1,070 (	16,564)	5,837	7,890
Minor equipment and maintenance	35	0	0 (	64,255)	0	0
Other	18,045	2,000	13,146	0	2,380	1,202
Training	0	0	0	0	37	813
Depreciation	0	0	0	262,264	0	0
In-kind expense	0	0	0	0	0	0
Indirect expense	0	484	6,442	0	7,222	29,314
<b>Total expenses</b>	<b>128,463</b>	<b>7,319</b>	<b>78,723</b>	<b>146,909</b>	<b>104,227</b>	<b>400,449</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 68,681</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 146,909)</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Community Council of Idaho, Inc.

## Schedule B Schedule of Program Activity Year Ended June 30, 2021

	Migrant & Seasonal Head Start	Migrant & Seasonal Head Start	MSHS COVID-19 RESPONSE	MSHS COVID-19 RESPONSE	MSHS MSHS ARP COVID-19	EHS-CCP T&TA	Migrant & Seasonal T&TA
<b>REVENUE</b>							
Grant revenue	\$ 11,241,041	\$ 2,428,909	\$ 541,800	\$ 13,672	\$ 55,853	\$ 73,538	\$ 3,425
Other income	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0
<b>Total revenue</b>	<b>11,241,041</b>	<b>2,428,909</b>	<b>541,800</b>	<b>13,672</b>	<b>55,853</b>	<b>73,538</b>	<b>3,425</b>
<b>EXPENSES</b>							
Personnel	5,988,910	1,422,924	322,948	4,103	32,323	0	0
Fringe benefits	2,020,658	480,095	108,962	1,385	10,906	0	0
Contractual	127,189	24,846	0	0	0	0	0
Travel	3,900	1,176	127	0	0	0	0
Occupancy	829,278	133,350	27,167	311	0	0	0
Supplies	731,918	48,924	29,783	6,851	6,108	32	0
Minor equipment and maintenance	280,544	0	0	0	0	0	0
Other	263,421	68,215	251	0	1,437	0	0
Training	48,510	25,718	1,813	377	0	73,506	3,425
Depreciation	0	0	0	0	0	0	0
In-kind expense	0	0	0	0	0	0	0
Indirect expense	946,713	223,661	50,749	645	5,079	0	0
<b>Total expenses</b>	<b>11,241,041</b>	<b>2,428,909</b>	<b>541,800</b>	<b>13,672</b>	<b>55,853</b>	<b>73,538</b>	<b>3,425</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Community Council of Idaho, Inc.

## Schedule B Schedule of Program Activity Year Ended June 30, 2021

	Migrant & Seasonal T&TA	Migrant & Seasonal USDA	Migrant & Seasonal USDA	Migrant & Seasonal TANF	Migrant & Seasonal INKIND
<b>REVENUE</b>					
Grant revenue	\$ 8,840	\$ 46,275	\$ 120,946	\$ 134,888	\$ 0
Other income	0	0	0	0	0
Rental income	0	0	0	0	0
In-kind contributions	0	0	0	0	139,267
<b>Total revenue</b>	<b>8,840</b>	<b>46,275</b>	<b>120,946</b>	<b>134,888</b>	<b>139,267</b>
<b>EXPENSES</b>					
Personnel	0	11,930	23,994	83,267	0
Fringe benefits	0	4,025	8,096	28,095	0
Contractual	0	0	0	0	0
Travel	0	0	0	14	0
Occupancy	0	0	0	6,419	0
Supplies	0	30,320	88,856	115	0
Minor equipment and maintenance	0	0	0	0	0
Other	0	0	0	3,893	0
Training	8,840	0	0	0	0
Depreciation	0	0	0	0	0
In-kind expense	0	0	0	0	139,267
Indirect expense	0	0	0	13,085	0
<b>Total expenses</b>	<b>8,840</b>	<b>46,275</b>	<b>120,946</b>	<b>134,888</b>	<b>139,267</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Community Council of Idaho, Inc.

## Schedule B Schedule of Program Activity Year Ended June 30, 2021

	MSHS UNITED WAY NOURISH NEGHB	MSHS Donations	CC Opportunity Center	Indirect Property and Depreciation	Indirect	EE&T Property and Depreciation
<b>REVENUE</b>						
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other income	926	10,434	500	0	0	0
Rental income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
<b>Total revenue</b>	<b>926</b>	<b>10,434</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>						
Personnel	0	0	15	1	1,011,923	0
Fringe benefits	0	0	5	0	341,422	0
Contractual	0	0	1,753	0	130,436	0
Travel	0	0	0	0	17,207	0
Occupancy	0	0	( 19,022)	0	102,752	0
Supplies	871	1,081	1,032	( 37,867)	175,895	0
Minor equipment and maintenance	0	0	0	0	0	0
Other	0	0	0	0	21,070	0
Training	0	126	0	0	474	0
Depreciation	0	0	19,800	16,656	0	7,316
In-kind expense	0	0	0	0	0	0
Indirect expense	0	0	2	0	( 1,801,179)	0
<b>Total expenses</b>	<b>871</b>	<b>1,207</b>	<b>3,585</b>	<b>( 21,210)</b>	<b>0</b>	<b>7,316</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 55</b>	<b>\$ 9,227</b>	<b>(\$ 3,085)</b>	<b>\$ 21,210</b>	<b>\$ 0</b>	<b>(\$ 7,316)</b>

See Independent Auditor's Report.

# Community Council of Idaho, Inc.

## Schedule B Schedule of Program Activity Year Ended June 30, 2021

	EE&T WIA	EE&T WIA	EE&T Youthbuild	EE&T CSBG	EE&T COVID-19 CSBG	EE&T CSBG	EE&T COVID-19 CSBG
<b>REVENUE</b>							
Grant revenue	\$ 364,655	\$ 1,193,425	\$ 167,483	\$ 201,691	\$ 79,191	\$ 49,910	\$ 12,533
Other income	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0
<b>Total revenue</b>	<b>364,655</b>	<b>1,193,425</b>	<b>167,483</b>	<b>201,691</b>	<b>79,191</b>	<b>49,910</b>	<b>12,533</b>
<b>EXPENSES</b>							
Personnel	189,346	542,377	52,498	94,377	3,163	18,499	1,288
Fringe benefits	63,886	182,997	21,805	31,955	1,067	6,129	435
Contractual	967	6,012	1,833	0	2,550	0	0
Travel	3,601	14,536	339	2,471	7	122	0
Occupancy	23,472	82,475	6,975	29,765	5,590	3,157	457
Supplies	15,102	96,772	70,420	7,075	3,681	3,998	360
Minor equipment and maintenance	0	0	0	0	0	0	0
Other	2,136	42,779	1,426	19,015	62,636	6,235	9,791
Training	32,021	140,246	1,257	1,795	0	250	0
Depreciation	0	0	0	0	0	0	0
In-kind expense	0	0	0	0	0	0	0
Indirect expense	34,124	85,231	10,930	15,238	497	11,520	202
<b>Total expenses</b>	<b>364,655</b>	<b>1,193,425</b>	<b>167,483</b>	<b>201,691</b>	<b>79,191</b>	<b>49,910</b>	<b>12,533</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Community Council of Idaho, Inc.

Schedule B  
 Schedule of Program Activity  
 Year Ended June 30, 2021

	EE&T COVID-19 ICF	EE&T UNIDOS GRANT WITH MSHS	EE&T HEP	EE&T ENGAGING LATINEX MEN PROJECT	LIHEAP	LIHEAP COVID-19 CRISIS
<b>REVENUE</b>						
Grant revenue	\$ 0	\$ 20,000	\$ 508,215	\$ 62	\$ 181,634	\$ 1,495
Other income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
<b>Total revenue</b>	<b>0</b>	<b>20,000</b>	<b>508,215</b>	<b>62</b>	<b>181,634</b>	<b>1,495</b>
<b>EXPENSES</b>						
Personnel	0	0	273,628	41	105,307	0
Fringe benefits	0	0	92,322	14	35,531	0
Contractual	0	0	0	0	14,818	0
Travel	0	0	6,525	0	304	0
Occupancy	0	0	36,288	0	6,852	0
Supplies	0	19,943	27,119	0	2,273	0
Minor equipment and maintenance	0	0	0	0	0	0
Other	23,882	0	3,522	0	0	1,495
Training	0	0	34,832	0	0	0
Depreciation	0	0	0	0	0	0
In-kind expense	0	0	0	0	0	0
Indirect expense	0	0	33,979	7	16,549	0
<b>Total expenses</b>	<b>23,882</b>	<b>19,943</b>	<b>508,215</b>	<b>62</b>	<b>181,634</b>	<b>1,495</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ (23,882)</b>	<b>\$ 57</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.



# Community Council of Idaho, Inc.

## Schedule B Schedule of Program Activity Year Ended June 30, 2021

	LIHEAP CRISIS	EE&T FOOD BANK	FOOD BANK COVID	LIHEAP CRISIS	EE&T Literacy	EE&T US Bank
<b>REVENUE</b>						
Grant revenue	\$ 193,420	\$ 11,000	\$ 6,500	\$ 25,286	\$ 1,000	\$ 0
Other income	0	0	0	0	5,835	0
Rental income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
<b>Total revenue</b>	<b>193,420</b>	<b>11,000</b>	<b>6,500</b>	<b>25,286</b>	<b>6,835</b>	<b>0</b>
<b>EXPENSES</b>						
Personnel	113,395	0	0	0	0	0
Fringe benefits	38,260	0	0	0	0	0
Contractual	3,484	0	0	0	0	0
Travel	175	0	0	0	0	0
Occupancy	7,348	0	0	25,177	0	0
Supplies	12,939	10,269	5,012	109	7,680	0
Minor equipment and maintenance	0	0	0	0	0	0
Other	0	0	0	0	0	20
Training	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
In-kind expense	0	0	0	0	0	0
Indirect expense	17,819	0	0	0	0	0
<b>Total expenses</b>	<b>193,420</b>	<b>10,269</b>	<b>5,012</b>	<b>25,286</b>	<b>7,680</b>	<b>20</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 0</b>	<b>\$ 731</b>	<b>\$ 1,488</b>	<b>\$ -</b>	<b>\$ (845)</b>	<b>(20)</b>

See Independent Auditor's Report.

# Community Council of Idaho, Inc.

## Schedule B Schedule of Program Activity Year Ended June 30, 2021

	EE&T Cliff Bar	Clinic	Clinic	Clinic	Clinic	Clinic
<b>REVENUE</b>						
Grant revenue	\$ 2,627	\$ 0	\$ 0	\$ 1,431,327	\$ 0	\$ 264,267
Other income	( 2,627)	0	977,658	0	314,767	0
Rental income	0	0	178	0	0	0
In-kind contributions	0	0	0	0	0	0
<b>Total revenue</b>	<b>0</b>	<b>0</b>	<b>977,836</b>	<b>1,431,327</b>	<b>314,767</b>	<b>264,267</b>
<b>EXPENSES</b>						
Personnel	0	0	46,591	510,959	22,583	197,598
Fringe benefits	0	0	49,276	172,398	7,620	66,669
Contractual	0	0	5,364	294,417	63,298	0
Travel	0	0	7,053	12,006	2,862	0
Occupancy	0	0	13,257	66,734	19,812	0
Supplies	0	0	16,832	199,430	63,207	0
Minor equipment and maintenance	0 (	73,122)	0	0	0	0
Other	0	0	73,844	13,057 (	36,365)	0
Training	0	0	0	305	0	0
Depreciation	0	0	64,242	0	13,179	0
In-kind expense	0	0	0	0	0	0
Indirect expense	0	0	0	162,021	34,600	0
<b>Total expenses</b>	<b>0 (</b>	<b>73,122)</b>	<b>276,459</b>	<b>1,431,327</b>	<b>190,796</b>	<b>264,267</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ -</b>	<b>\$ 73,122</b>	<b>\$ 701,377</b>	<b>\$ 0</b>	<b>\$ 123,971</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Community Council of Idaho, Inc.

## Schedule B Schedule of Program Activity Year Ended June 30, 2021

	Clinic SUD	Clinic PCMH SHIP	Clinic CV COVID-19	Clinic C3 COVID-19	Clinic ICPA HCCN	Clinic ECS3 COVID-19
<b>REVENUE</b>						
Grant revenue	\$ 11,780	\$ 0	\$ 21,653	\$ 302,869	\$ 0	\$ 68,888
Other income	5,992	0	0	0	2,500	0
Rental income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
<b>Total revenue</b>	<b>17,772</b>	<b>0</b>	<b>21,653</b>	<b>302,869</b>	<b>2,500</b>	<b>68,888</b>
<b>EXPENSES</b>						
Personnel	8,486	0	9,519	196,264	0	0
Fringe benefits	2,863	0	3,212	66,219	0	0
Contractual	0	2,498	0	5,907	0	0
Travel	0	0	0	0	0	0
Occupancy	( 340)	0	0	1,156	0	0
Supplies	( 548)	1,498	7,426	2,481	2,500	26,165
Minor equipment and maintenance	0	0	0	0	0	42,723
Other	0	510	0	0	0	0
Training	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
In-kind expense	0	0	0	0	0	0
Indirect expense	1,334	0	1,496	30,842	0	0
<b>Total expenses</b>	<b>11,795</b>	<b>4,506</b>	<b>21,653</b>	<b>302,869</b>	<b>2,500</b>	<b>68,888</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 5,977</b>	<b>(\$ 4,506)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Community Council of Idaho, Inc.

Schedule B  
 Schedule of Program Activity  
 Year Ended June 30, 2021

	Clinic Quality Improvement	Clinic ARPA COVID-19	Clinic HHS STIMULUS COVID-19	Clinic Unidos COVID-19	Clinic Capacity COVID-19
<b>REVENUE</b>					
Grant revenue	\$ 421	\$ 68,033	\$ 206,506	\$ 10,204	\$ 3,945
Other income	0	0	0	0	0
Rental income	0	0	0	0	0
In-kind contributions	0	0	0	0	0
<b>Total revenue</b>	<b>421</b>	<b>68,033</b>	<b>206,506</b>	<b>10,204</b>	<b>3,945</b>
<b>EXPENSES</b>					
Personnel	0	45,454	109,260	2,238	0
Fringe benefits	0	15,336	36,865	756	0
Contractual	0	0	10,390	0	0
Travel	0	0	0	0	0
Occupancy	0	0	1,584	0	0
Supplies	421	0	17,877	6,858	360
Minor equipment and maintenance	0	0	30,500	0	0
Other	0	0	30	0	0
Training	0	100	0	0	0
Depreciation	0	0	0	0	0
In-kind expense	0	0	0	0	0
Indirect expense	0	7,143	0	352	0
<b>Total expenses</b>	<b>421</b>	<b>68,033</b>	<b>206,506</b>	<b>10,204</b>	<b>360</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,585</b>

See Independent Auditor's Report.

## **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 Directors  
Community Council of Idaho, Inc.  
Caldwell, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States 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 Community Council of Idaho, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 29, 2022.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Community Council of Idaho, Inc.’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 Community Council of Idaho, Inc.’s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Council of Idaho, Inc.’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 may exist that have not been identified

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Community Council of Idaho, Inc.’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 Community Council of Idaho, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Council of Idaho, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wipfli LLP*

Wipfli LLP

September 29, 2022  
Madison, Wisconsin

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

Board of Directors  
Community Council of Idaho, Inc.  
Caldwell, Idaho

### **Report on Compliance For Each Major Federal Program**

We have audited Community Council of Idaho, Inc.'s (a nonprofit organization) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each major federal programs for the year ended June 30, 2021. Community Council of Idaho, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility for Compliance**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Community Council of Idaho, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Council of Idaho, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Council of Idaho, Inc.'s compliance.

### **Opinion**

In our opinion, Community Council of Idaho, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

## Report on Internal Control Over Compliance

Management of Community Council of Idaho, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Council of Idaho, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Council of Idaho, Inc.'s 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

*Wipfli LLP*

Wipfli LLP

September 29, 2022  
Madison, Wisconsin



# Community Council of Idaho, Inc.

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2021

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## Section I - Summary of Auditor's Results

### **Financial Statements**

Type of auditor's report issued?	Unmodified
Internal Control over financial reporting: Material weakness identified?	No
Significant deficiency identified?	None reported
Noncompliance material to financial statements noted?	No

### **Federal Awards**

Internal Control over major federal programs: Material weakness identified?	No
Significant deficiency identified?	None reported

Type of auditor's report issued on compliance for major programs?	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	No
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Identification of major federal programs:

<b><u>Name of Federal Major Program</u></b>	<b><u>AL No.</u></b>
National Farmworker Jobs Program	17.264
Community Health Centers – Clinic	93.224
Head Start Cluster	93.600

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
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Auditee qualified as a low-risk auditee?	Yes
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## Section II - Financial Statement Findings

None

## Section III - Federal Award Findings and Questioned Costs

None

## Section IV - Prior Year Findings

None

## Section V - Other Issues

None