

Community Council of Idaho, Inc.

Financial Statements
and Supplementary Information

Year Ended June 30, 2023



Community Council of Idaho, Inc.

Financial Statements and Supplementary Information
Year Ended June 30, 2023

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

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, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Community Council of Idaho, Inc. as of June 30, 2023, 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.

Basis for Opinion

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. 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 Community Council of Idaho, Inc. 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States, and 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 Community Council of Idaho, Inc.'s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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 Community Council of Idaho, Inc.'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 Community Council of Idaho, Inc.'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.

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, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 1, 2024, 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

Madison, Wisconsin

April 1, 2024

Community Council of Idaho, Inc.

Statement of Financial Position

June 30, 2023

Assets	
Current assets:	
Cash	\$ 2,181,503
Restricted cash	67,822
Accounts receivable, net	943,513
Grants receivable	3,371,982
Other assets	714,262
Total current assets	7,279,082
Other assets:	
ROU asset - Operating leases	522,467
Investment in partnership	375,000
USDA reserves	306,536
Total other assets	1,204,003
Property and equipment, net	11,225,257
TOTAL ASSETS	\$ 19,708,342
Liabilities and Net Assets	
Current liabilities:	
Current portion of notes payable, net	\$ 619,493
Lease liability - Operating leases	357,224
Accounts payable	1,286,402
Accrued payroll and related liabilities	1,606,409
Accrued vacation	565,170
Security deposit liability	54,009
Refundable advances	958,984
Total current liabilities	5,447,691
Long-term liabilities:	
Notes payable, net	5,396,933
Lease liability - Operating leases	165,243
Total long-term liabilities	5,562,176
Total liabilities	11,009,867
Net assets:	
Without donor restrictions	8,698,475
Total net assets	8,698,475
TOTAL LIABILITIES AND NET ASSETS	\$ 19,708,342

See accompanying notes to financial statements.

Community Council of Idaho, Inc.

Statement of Activities

Year Ended June 30, 2023

Revenue:	
Grant revenue	\$ 26,664,626
Other income	5,181,075
Rental income	868,354
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Total revenue	32,714,055
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Expenses:	
Program expense:	
Child education	16,588,500
Community service	3,891,158
Housing	1,230,608
Youth activities	420,077
Community health center	6,348,283
Other activities	321,857
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Total program expense	28,800,483
Supporting services:	
Management and general	2,686,592
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Total expenses	31,487,075
<hr/>	
Change in net assets	1,226,980
Net assets at beginning of year	7,471,495
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Net assets at end of year	\$ 8,698,475

See accompanying notes to financial statements.

Community Council of Idaho, Inc.

Statement of Functional Expenses

Year Ended June 30, 2023

	Child Education	Community Service	Housing	Youth Activities	Community Health Center
Expenses:					
Personnel	\$ 9,524,377	\$ 1,845,993	\$ 334,672	\$ 220,037	\$ 2,706,434
Fringe benefits	3,133,520	607,331	128,580	72,393	890,416
Contractual	213,086	17,965	149,404	2,491	734,930
Travel	76,121	56,901	7,054	10,084	93,995
Occupancy	1,209,874	247,051	247,640	16,675	221,653
Supplies	844,657	222,567	71,305	39,537	1,416,944
Minor equipment and maintenance	2,848	-	909	-	1,000
Other	552,216	417,173	181,537	4,185	202,581
Training	701,688	466,772	335	54,675	3,529
Depreciation	330,113	9,405	109,172	-	76,801
Total expenses	\$ 16,588,500	\$ 3,891,158	\$ 1,230,608	\$ 420,077	\$ 6,348,283

See accompanying notes to financial statements.

Community Council of Idaho, Inc.

Statement of Functional Expenses (Continued)

Year Ended June 30, 2023

	Other Activities	Total Program Activities	Management and General	Total
Expenses:				
Personnel	\$ 169,398	\$ 14,800,911	\$ 1,377,456	\$ 16,178,367
Fringe benefits	55,732	4,887,972	453,184	5,341,156
Contractual	13,932	1,131,808	229,716	1,361,524
Travel	8,226	252,381	534	252,915
Occupancy	6,241	1,949,134	105,446	2,054,580
Supplies	60,505	2,655,515	356,819	3,012,334
Minor equipment and maintenance	-	4,757	549	5,306
Other	6,219	1,363,911	61,117	1,425,028
Training	1,591	1,228,590	26,174	1,254,764
Depreciation	13	525,504	75,597	601,101
Total expenses	\$ 321,857	\$ 28,800,483	\$ 2,686,592	\$ 31,487,075

See accompanying notes to financial statements.

Community Council of Idaho, Inc.

Statement of Cash Flows

Year Ended June 30, 2023

Increase (decrease) in cash and restricted cash:	
Cash flows from operating activities:	
Change in net assets	\$ 1,226,980
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	601,101
Loss on sale of property	27,031
Amortization of debt issuance costs	5,473
Bad debt expense	205,317
Debt issuance costs	(336,051)
Noncash lease expense	363,586
Changes in operating assets and liabilities:	
Accounts receivable	(419,047)
Grants receivable	(852,570)
Other assets	(161,502)
Accounts payable	(284,626)
Accrued payroll and related liabilities	(238,045)
Accrued vacation	94,298
Security deposit liability	(11,935)
Refundable advances	700,141
Lease liability	(363,586)
Net cash from operating activities	556,565
Cash flows from investing activities:	
Purchase of property and equipment	(26,643)
Net cash from investing activities	(26,643)
Cash flows from financing activities:	
Principal payments on notes payable	(501,395)
Net cash from financing activities	(501,395)
Change in cash and restricted cash	28,527
Cash and restricted cash at beginning of year	2,527,334
Cash and restricted cash at end of year	\$ 2,555,861
Supplemental disclosure of cash flows information:	
Interest paid	\$ 91,532
Cash paid for amounts included in the measurement of lease liabilities	389,724
Supplemental disclosure of noncash operating, investing, and financing activities:	
Right of use assets obtained in exchange for operating lease liabilities	56,111
Purchases of property included in accounts payable	389,823
Rigby Clinic land traded for new land included in purchase of property and equipment	250,455
Purchase of property and vehicles with debt	2,916,920
Reconciliation of cash and restricted cash to the statement of financial position:	
Cash	\$ 2,181,503
Restricted cash	67,822
USDA reserves	306,536
Cash and restricted cash at end of year	\$ 2,555,861

See accompanying notes to financial statements.

Community Council of Idaho, Inc.

Notes to Financial Statements

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 55% 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.

Recently Adopted Accounting Policy

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases* (ASC 842). ASU No. 2016-02 is intended to improve financial reporting of leasing transactions by requiring organizations that lease assets to recognize assets and liabilities for the rights and obligations created by leases on the statement of financial position.

This accounting update also requires additional disclosures surrounding the amount, timing, and uncertainty of cash flows arising from leases.

CC of Idaho adopted this guidance for the year ended June 30, 2023, with modified retrospective application to July 1, 2022, through a cumulative-effect adjustment. CC of Idaho has elected the package of practical expedients permitted in ASC Topic 842.

Accordingly, CC of Idaho accounted for its existing operating leases as operating leases and capital leases as finance leases under the new guidance, without reassessing (a) whether the contracts contain a lease under ASC Topic 842, (b) whether the classification of the leases would be different in accordance with ASC Topic 842, or (c) whether any unamortized initial direct costs before transition adjustments (as of July 1, 2022) would have met the definition of initial direct costs in ASC Topic 842 at lease commencement. Similarly, CC of Idaho did not reassess service contracts evaluated for lease treatment under ASC Topic 840 for embedded leases under ASC Topic 842.

As a result of the adoption of the new lease accounting guidance, the Organization recognized the following right-of-use (ROU) assets and lease liabilities as of July 1, 2022:

ROU assets - Operating leases	\$829,942
Lease obligations - Operating leases	\$829,942

This standard did not have a material impact on CC of Idaho's net assets or cash flows from operations and had an immaterial impact on its operating results. The most significant impact was the recognition of the ROU assets and lease obligations for operating leases.

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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.

Accounts Receivable

Accounts receivable consist of amounts due for clinic patient co-pay 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 the receivable against the allowance when all collection efforts have been exhausted. There is an allowance for uncollectible accounts of \$65,000 at June 30, 2023.

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.

ASC 842 Lease Accounting

CC of Idaho is a lessee in multiple noncancelable operating and financing leases. If the contract provides CC of Idaho the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

CC of Idaho has elected to use a risk-free rate for a term similar to the underlying lease as the discount rate if the implicit rate in the lease contract is not readily determinable.

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

ASC 842 Lease Accounting (Continued)

The ROU asset for operating leases is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. For operating leases with lease payments that fluctuate over the lease term, the total lease costs are recognized on a straight-line basis over the lease term.

For all underlying classes of assets, CC of Idaho has elected to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that CC of Idaho is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease expense. CC of Idaho recognizes short-term lease cost on a straight-line basis over the lease term.

CC of Idaho made an accounting policy election for all underlying classes of assets to not separate the lease components of a contract and its associated non-lease components.

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 and vehicles. 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 \$5,776,172 at June 30, 2023.

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.

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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 donors 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.

Revenue Recognition

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

- An explicit identification 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.

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 - Grants awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability.

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Grant Awards That Are Exchange Transactions - Exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. Revenue is recognized when control of the promised goods or services is 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 a contract liability.

Other income -Clinic Patient Service Revenue

Clinic patient service 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 \$913,242 at June 30, 2023, and \$692,529 at July 1, 2022. Exchange revenue of \$4,090,011 is included in other income on the statement of activities for the year ended June 30, 2023.

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.

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.

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

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.

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.

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

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, 2023, was \$205,317.

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.

Rental income

Rental income primarily consists of rents received for residential rental units. Revenue is recognized monthly over the duration of the lease contracts.

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 \$655,478 and building materials provided by a separate agency for its YouthBuild program for \$1,015,084, which is not recorded in the statement of activities.

Community Council of Idaho, Inc.

Notes to Financial Statements

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.

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.

New Accounting Pronouncements

In 2016, the FASB issued ASU No. 2016-13, *Measurement of Credit Losses on Financial Instruments* (Topic 326). This standard will significantly change how financial assets measured at amortized costs are presented. Such assets, which includes most loans, will be presented at the net amount expected to be collected over their remaining contractual lives. Estimated credit losses will be based on relevant information about historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amounts. The standard will also change the accounting for credit losses related to securities available for sale and purchased financial assets with a more than insignificant amount of credit deterioration since origination. This accounting standard is effective for financial statements issued for interim and annual periods beginning after December 15, 2022. CC of Idaho is evaluating the impact of the provisions of ASU No. 2016-13.

Subsequent Events

Management has evaluated subsequent events through April 1, 2024, the date the financial statements were available to be issued.

Community Council of Idaho, Inc.

Notes to Financial Statements

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 one bank exceeded FDIC coverage. Management believes the financial institutions have a strong credit rating and credit risk related to these deposits is minimal.

Note 3: USDA Reserves

USDA reserves of \$306,536 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, 2023:

	Beginning Balance	Additions	Interest	Expenditure	Ending Balance
Colonia Cesar Chavez	\$ 108,772	\$ 12,603	\$ -	\$ -	\$ 121,375
Colonia De Colores	79,128	16,322	-	(45,952)	49,498
El Rancho Grande Estates	57,207	14,325	-	(10,061)	61,471
Project Hope	87,002	12,400	-	(25,210)	74,192
Totals	\$ 332,109	\$ 55,650	\$ -	\$ (81,223)	\$ 306,536

Note 4: Liquidity and Availability of Financial Resources

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, 2023:

Cash	\$ 2,181,503
Accounts receivable	943,513
Grants receivable	3,371,982
Subtotal financial assets	6,496,998
Less: Liabilities to be paid with available financial assets	3,457,981
Less: Security deposits	54,009
Less: Refundable advances	958,984
Total	\$ 2,026,024

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 4: Liquidity and Availability of Financial Resources (Continued)

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 of approximately \$19,800,000 as further described in Note 11.

Note 5: Grants Receivable

The grants receivable represents the following amounts due from the various funding sources as of June 30, 2023:

Federal programs	\$ 3,258,660
State and other programs	113,322
<hr/>	
Total	\$ 3,371,982

Note 6: Leases

CC of Idaho's leases office and program space and office equipment. Some leases entered into include one or more options to renew. The renewal terms can extend the lease term from one to five years. The exercise of lease renewal options is at CC of Idaho's sole discretion. Renewal option periods are included in the measurement of the ROU asset and lease liability when the exercise is reasonably certain to occur.

CC of Idaho intends to exercise the renewal option at its program space in Twin Falls for an additional year. The renewal option has been recognized in the respective right-of-use asset and liability. All other renewal options have not been recognized as CC of Idaho does not intend to exercise those options.

The depreciable life of assets and leasehold improvements are limited by the expected lease term, unless there is a transfer of title or purchase option reasonably certain of exercise. CC of Idaho's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Payments due under the lease contracts include fixed payments.

Components of lease expense were as follows for the year ended June 30, 2023:

Lease cost	
Operating lease cost	\$ 390,224
Short-term lease cost	71,175
Variable lease cost	21,451
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Total lease cost	\$ 482,850

Weighted-average remaining lease term - Operating leases	1.6 years
Weighted-average discount rate - Operating leases	2.85 %

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 6: Leases (Continued)

Maturities of lease liabilities are as follows as of June 30, 2023:

2024	\$	357,224
2025		167,875
2026		10,169
<hr/>		
Total lease payments		535,268
Less imputed interest		(12,801)
<hr/>		
Total	\$	522,467

Note 7: Property and Equipment

A summary of property and equipment is as follows at June 30, 2023:

Land	\$	1,482,033
Buildings and improvements		15,706,523
Construction in progress		2,082,459
Equipment and vehicles		5,226,739
<hr/>		
		24,497,754
Less: Accumulated depreciation		13,272,497
<hr/>		
Property and equipment, net	\$	11,225,257

CC of Idaho is in the process of building a new clinic in Rigby, Idaho. Construction costs to date are included in construction in progress as of June 30, 2023. CC of Idaho expects additional costs of approximately \$900,000 to complete the project.

Note 8: 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, 2023, was \$868,354. CC of Idaho also received grant funds of \$183,869 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, 2023, is as follows:

Land	\$	144,514
Buildings		5,695,534
<hr/>		
Subtotal		5,840,048
Less accumulated depreciation		5,457,294
<hr/>		
Net	\$	382,754

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 9: Notes Payable

CC of Idaho has the following notes payable as of June 30, 2023:

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.	\$ 58,230
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.	4,430
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.	31,315
Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$186, due December 2033. The mortgage is collateralized by the Colonia De Colores real estate.	20,218
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.	45,157
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.	178,972
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.	214,888
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.	2,020,700
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.	250,690
Note payable to Idaho Central Credit Union, at 7.94% interest with monthly payments of \$2,361, due June 2028. The note is collateralized by five vehicles.	116,573
Idaho Health Facilities Authority Revenue Bond, Series 2023. Monthly installments of \$21,229 are required. Interest is at 4.9%. The bond matures June 2053. The note is collateralized by real estate.	2,800,347
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.	712,682
Total	6,454,202
Unamortized debt issuance costs, net of accumulated amortization of \$29,053	437,776
Current maturities	619,493
Long-term portion	\$ 5,396,933

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 9: Notes Payable (Continued)

Future debt maturities are as follows as of June 30:

2024	\$	619,493
2025		699,147
2026		444,189
2027		358,282
2028		355,123
Thereafter		3,977,968
<hr/>		
Total	\$	6,454,202

Interest expense for the year ended June 30, 2023 was \$91,532.

Note 10: 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, 2023, was \$389,210.

Note 11: Grant Awards

At June 30, 2023, CC of Idaho had commitments under various ongoing grant awards of approximately \$19,800,000. 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 12: 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.

During the year ended June 30, 2023, CC of Idaho entered into a construction agreement of \$2,680,682 for the construction of a clinic in Rigby, Idaho (see Note 7). As of June 30, 2023 construction costs are approximately \$1,840,000.

Supplementary Information

Community Council of Idaho, Inc.

Schedule A

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures
DEPARTMENT OF AGRICULTURE			
Direct Award			
Rural Rental Housing Loans	10.405	N/A	376,623
Rural Housing Assistance	10.427	N/A	183,869
USDA Rural Development Grant	10.766	N/A	559,418
Passed-through the Idaho State Department of Education			
Child and Adult Care Food Program	10.558	N/A	343,373
DEPARTMENT OF JUSTICE			
Direct Award			
Office on Violence Against Women Empowering Immigrant Victims of Domestic Violence and Sexual Assault	16.589	15JOVW-21-GG-00800- RURA	101,666
Passed-through the Idaho State Police (ISP-PGR)			
Empowering Immigrant Victims in Idaho (STOP Violence Against Woman)	16.588	2020-WF-AX-0045; 2019-WF-AX-0042; 2018-WF-AX-0009	82,759
DEPARTMENT OF LABOR			
Direct Award			
Migrant and Seasonal Farmworkers	17.264	AC-35409-20-60-A-16, AC-36394-21-60-A-16	2,351,491
Passed-through the Western States Housing Consortium			
WIA 167 Housing		MH-35396-20-60-A-8, MH-36414-21-60-A-8	133,648
Total AL #17.264			2,485,139
Direct Award			
YouthBuild	17.274	YB-36493-21-60-A-16	458,136
DEPARTMENT OF EDUCATION			
Direct Award			
High School Equivalency	84.141	S141A170009-21	339,228
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Award			
COVID-19 CDC Unidos Grant	93.185	CDC-RFA-IP21-2106	45,384
Community Health Centers Hepatitis Elimination Project	93.270	HC320400	58,738
Health Center Program Cluster Community Health Centers COVID-19 ARPA Funding for Health Centers	93.224	H80CS04201 H8FCS40707	1,654,344 489,212
Total Health Center Program Cluster AL #93.224			2,143,556
COVID-19 ARP Funding for HC Infrastructure Support	93.526	C8ECS44295	394,346
Passed-through Idaho Department of Health and Welfare			
COVID-19 LIWAP	93.499	WC100400 WC105300	149,992

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule A

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures
Passed-through the Idaho Head Start Association			
Temporary Assistance for Needy Families	93.558	23-202202	134,888
Passed-through Idaho Department of Health and Welfare			
		WC104200	
Community Services Block Grant	93.569	WC111600	303,849
COVID-19 Community Services Block Grant		CSBH-820	117,696
Total AL #93.569			421,545
Direct Award			
Head Start Cluster			
		90CM009845;	
Head Start	93.600	90HM000008	17,308,118
COVID-19 Head Start		90HN000019	792,701
Total Federal Expenditures Head Start Cluster AL #93.356 and 93.600			18,100,819
Passed-through Idaho Department of Health and Welfare			
		WC100400	
LIHEAP	93.568	WC105300	363,706
TOTAL FEDERAL EXPENDITURES			\$ 26,743,185

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, 2023. 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, 2023.

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 Chavéz. 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, 2023, consists of:

Program Name	Assistance Listing	Outstanding Balance at June 30, 2023
Rural Rental Housing Loans	10.405	\$ 338,322

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number		001	100	110	120	405
	Total	General Insurance	Corporate	Corporate Hispanic Scholarship	Corporate HC Conference FHILA	Corporate Immigration Program
REVENUE						
Grant revenue	\$ 26,664,626	\$ -	\$ -	\$ -	\$ -	\$ -
Other income	5,181,075	33,130	254,630	50,372	-	143,052
Rental income	868,354	-	332	-	-	-
Total revenue	32,714,055	33,130	254,962	50,372	-	143,052
EXPENSES						
Personnel	16,178,367	-	7,722	-	-	169,398
Fringe benefits	5,341,156	-	2,541	-	-	55,732
Contractual	1,361,524	-	15,581	-	1,500	12,432
Travel	252,915	-	(60,130)	41	6,263	1,922
Occupancy	2,054,580	-	6,152	-	-	6,241
Supplies	3,012,334	33,130	71,502	8,000	306	18,818
Minor equipment and maintenance	5,306	-	549	-	-	-
Other	1,425,028	-	(2,956)	5,712	1	1,006
Training	1,254,764	-	13,432	-	-	1,591
Depreciation	601,101	-	53,503	-	-	13
In-kind expense	-	-	-	-	-	-
Indirect expense	-	-	1,342	-	-	29,492
Total expenses	31,487,075	33,130	109,238	13,753	8,070	296,645
CHANGE IN NET ASSETS	\$ 1,226,980	\$ -	\$ 145,724	\$ 36,619	\$ (8,070)	\$ (153,593)

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	180	186	191	192	205	225	235
	CORP Farmworkers	HIP Grant Farmworker Fundraiser	CORP NOCHE DE CINE Fundraiser	CORP Heat & Smoke Relief Fundraiser	Colonia Cesar Chavez	Colonia De Colores	El Milagro Housing
REVENUE							
Grant revenue	\$ -	\$ -	\$ -	\$ -	\$ 5,694	\$ 19,116	\$ -
Other income	991	(691)	(5,161)	6,000	78,635	52,567	8,566
Rental income	-	-	-	-	92,892	147,297	438,361
Total revenue	991	(691)	(5,161)	6,000	177,221	218,980	446,927
EXPENSES							
Personnel	-	-	-	-	21,382	41,049	157,014
Fringe benefits	-	-	-	-	13,425	18,550	51,657
Contractual	-	-	-	-	5,437	53,394	17,465
Travel	-	-	-	-	172	1,214	791
Occupancy	-	-	-	-	51,771	52,856	166,199
Supplies	-	-	88	163	10,962	8,578	26,814
Minor equipment and maintenance	-	-	-	-	48	98	249
Other	-	(500)	-	-	24,084	62,711	6,673
Training	-	-	-	-	-	-	147
Depreciation	-	-	-	-	39,265	16,847	3,735
In-kind expense	-	-	-	-	-	-	-
Indirect expense	-	-	-	-	-	-	27,336
Total expenses	-	(500)	88	163	166,546	255,297	458,080
CHANGE IN NET ASSETS	\$ 991	\$ (191)	\$ (5,249)	\$ 5,837	\$ 10,675	\$ (36,317)	\$ (11,153)

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	241	244	246	255	265	275
	EMH Project Foundation	NAT'L TRUST HIST PRESERVATION EMH Housing Foundation	Community Center EMH Project Housing	EI Rancho Grande	EI Mercado	Project Hope
REVENUE						
Grant revenue	\$ -	\$ 3,471	\$ -	\$ 65,103	\$ -	\$ 93,956
Other income	5,444	-	-	8,405	-	10,684
Rental income	-	-	-	108,612	-	80,860
Total revenue	5,444	3,471	-	182,120	-	185,500
EXPENSES						
Personnel	-	-	-	35,689	48,752	24,830
Fringe benefits	-	-	-	13,077	16,039	13,873
Contractual	-	3,471	800	7,748	55,075	5,219
Travel	-	-	-	1,202	1,036	2,639
Occupancy	-	-	-	70,383	(134,820)	65,871
Supplies	-	-	-	12,095	4,949	7,014
Minor equipment and maintenance	-	-	-	493	-	21
Other	-	-	-	32,954	239	54,894
Training	-	-	-	-	188	-
Depreciation	-	-	-	3,725	25,800	-
In-kind expense	-	-	-	-	-	-
Indirect expense	-	-	-	-	8,488	-
Total expenses	-	3,471	800	177,366	25,746	174,361
CHANGE IN NET ASSETS	\$ 5,444	\$ -	\$ (800)	\$ 4,754	\$ (25,746)	\$ 11,139

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	322	327	328	414	415	416
	WIA-167 Housing	WIA-167 Housing	WIA-167 Housing	STEEL-REESE Immigration	ISP STOP Immigration	DOJ RDV Immigration
REVENUE						
Grant revenue	\$ (3,023)	\$ 42,541	\$ 94,130	\$ 4,985	\$ 82,759	\$ 101,666
Other income	-	-	-	-	-	-
Rental income	-	-	-	-	-	-
Total revenue	(3,023)	42,541	94,130	4,985	82,759	101,666
EXPENSES						
Personnel	-	16,454	40,671	1,438	52,543	61,882
Fringe benefits	-	4,997	13,797	473	17,287	20,359
Contractual	-	-	-	-	-	1,289
Travel	-	235	-	-	2,668	3,199
Occupancy	-	728	2,415	-	121	-
Supplies	-	149	418	2,824	322	2,811
Minor equipment and maintenance	-	-	-	-	-	-
Other	-	17,380	29,481	-	-	552
Training	-	-	-	-	670	800
Depreciation	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-
Indirect expense	-	2,598	7,348	250	9,148	10,774
Total expenses	-	42,541	94,130	4,985	82,759	101,666
CHANGE IN NET ASSETS	\$ (3,023)	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	501	509	512	513	514
	Migrant & Seasonal Head Start	Migrant & Seasonal Head Start	MSHS MSHS ARP COVID-19	MSHS CARES	MSHS CARRYOVER
REVENUE					
Grant revenue	\$ 3,406,988	\$ 13,677,019	\$ 544,402	\$ 248,299	\$ 46,135
Other income	-	-	-	-	-
Rental income	-	-	-	-	-
Total revenue	3,406,988	13,677,019	544,402	248,299	46,135
EXPENSES					
Personnel	1,937,256	7,194,496	11,318	160,340	-
Fringe benefits	637,357	2,366,989	3,723	52,752	-
Contractual	43,702	168,839	-	-	-
Travel	8,817	48,950	-	-	-
Occupancy	176,940	1,055,641	5,669	7,292	-
Supplies	78,900	548,214	5,859	-	2,449
Minor equipment and maintenance	-	120,333	515,627	-	43,686
Other	101,686	450,199	236	-	-
Training	82,849	456,220	-	-	-
Depreciation	-	-	-	-	-
In-kind expense	-	-	-	-	-
Indirect expense	339,481	1,267,138	1,970	27,915	-
Total expenses	3,406,988	13,677,019	544,402	248,299	46,135
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	521	529	538	539	548
	Migrant & Seasonal T&TA	Migrant & Seasonal T&TA	Migrant & Seasonal USDA	Migrant & Seasonal USDA	Migrant & Seasonal TANF
REVENUE					
Grant revenue	\$ 28,017	\$ 149,959	\$ 142,314	\$ 201,059	\$ 134,888
Other income	-	-	-	-	-
Rental income	-	-	-	-	-
Total revenue	28,017	149,959	142,314	201,059	134,888
EXPENSES					
Personnel	-	-	41,292	55,153	87,704
Fringe benefits	-	-	13,585	18,145	28,856
Contractual	-	-	-	-	-
Travel	694	17,660	-	-	-
Occupancy	-	-	-	-	1,982
Supplies	-	-	87,437	127,761	1,001
Minor equipment and maintenance	-	-	-	-	-
Other	-	-	-	-	75
Training	27,323	132,299	-	-	-
Depreciation	-	-	-	-	-
In-kind expense	-	-	-	-	-
Indirect expense	-	-	-	-	15,270
Total expenses	28,017	149,959	142,314	201,059	134,888
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	580	587	589	590	593
	MSHS FARMWORKER				
	MSHS SELECT HEALTH	RELIEF Donations	MSHS I HC	MSHS ICCU FLP	MSHS Donations
REVENUE					
Grant revenue	\$ 3,000	\$ 65,996	\$ 705	\$ 683	\$ -
Other income	-	-	-	-	39,989
Rental income	-	-	-	-	-
Total revenue	3,000	65,996	705	683	39,989
EXPENSES					
Personnel	-	36,818	-	-	-
Fringe benefits	-	12,113	-	-	-
Contractual	-	-	-	-	-
Travel	-	-	-	-	-
Occupancy	-	31	-	-	-
Supplies	3,000	8,332	-	683	(1,171)
Minor equipment and maintenance	-	-	-	-	-
Other	-	-	-	-	20
Training	-	2,292	705	-	-
Depreciation	-	-	-	-	-
In-kind expense	-	-	-	-	-
Indirect expense	-	6,410	-	-	-
Total expenses	3,000	65,996	705	683	(1,151)
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ 41,140

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	605	705	806	807	826
	CC Opportunity Center	Indirect	EE&T WIA	EE&T WIA	EE&T YouthBuild
REVENUE					
Grant revenue	\$ -	\$ -	\$ 671,402	\$ 1,680,089	\$ 458,136
Other income	2,475	-	-	-	250
Rental income	-	-	-	-	-
Total revenue	2,475	-	671,402	1,680,089	458,386
EXPENSES					
Personnel	5,956	1,369,734	280,055	752,190	220,037
Fringe benefits	1,959	450,643	84,135	255,474	72,393
Contractual	5,066	214,135	591	3,933	2,491
Travel	-	60,664	1,837	27,543	10,084
Occupancy	(24,620)	99,294	41,105	107,967	16,675
Supplies	893	285,478	1,785	89,753	39,537
Minor equipment and maintenance	-	-	-	-	-
Other	(18)	64,073	16,996	63,325	4,185
Training	-	12,742	201,260	243,829	54,675
Depreciation	19,800	-	-	-	-
In-kind expense	-	-	-	-	-
Indirect expense	1,037	(2,556,763)	43,638	136,075	38,309
Total expenses	10,073	-	671,402	1,680,089	458,386
CHANGE IN NET ASSETS	\$ (7,598)	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	835	836	837	838	842	845	850
	EE&T	EE&T CSBG	EE&T CSBG	EE&T CSBG	EE&T UNIDOS GRANT WITH MSHS	EE&T FARMWORKER'S ASSISTANCE USDA	EE&T HEP
REVENUE							
Grant revenue	\$ (42)	\$ 117,696	\$ 207,805	\$ 96,086	\$ (57)	\$ 42,621	\$ 231,743
Other income	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-
Total revenue	(42)	117,696	207,805	96,086	(57)	42,621	231,743
EXPENSES							
Personnel	-	21,410	85,622	41,366	-	28,025	102,708
Fringe benefits	-	7,044	26,072	15,852	-	9,220	33,791
Contractual	-	25	-	-	-	-	-
Travel	-	-	4,710	1,471	-	424	7,289
Occupancy	-	1,541	29,289	9,804	-	10	22,009
Supplies	(42)	2,390	20,376	6,585	-	-	45,988
Minor equipment and maintenance	-	-	-	-	-	-	-
Other	-	81,558	25,537	7,677	-	-	1,950
Training	-	-	1,654	1,308	-	63	3,848
Depreciation	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Indirect expense	-	3,728	14,545	12,023	-	4,879	14,160
Total expenses	(42)	117,696	207,805	96,086	-	42,621	231,743
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ (57)	\$ -	\$ -

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	856	873	875	876	878
	EE&T HEP	LIHEAP	EE&T FOOD BANK	FOOD BANK COVID	LIWAP CRISIS
REVENUE					
Grant revenue	\$ 107,485	\$ 363,706	\$ (4,339)	\$ (1,488)	\$ 40,288
Other income	-	-	7,500	-	-
Rental income	-	-	-	-	-
Total revenue	107,485	363,706	3,161	(1,488)	40,288
EXPENSES					
Personnel	46,657	207,706	-	-	6,813
Fringe benefits	15,350	70,334	-	-	951
Contractual	-	12,127	-	-	-
Travel	2,849	2,559	-	-	-
Occupancy	14,631	17,427	-	-	2
Supplies	13,892	11,904	3,161	-	72
Minor equipment and maintenance	-	-	-	-	-
Other	55	-	-	-	31,997
Training	6,666	4,199	-	-	-
Depreciation	-	-	-	-	-
In-kind expense	-	-	-	-	-
Indirect expense	7,385	37,450	-	-	453
Total expenses	107,485	363,706	3,161	-	40,288
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ (1,488)	\$ -

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	879	881	884	885	901	902
	LIWAP CRISIS	EE&T Literacy	EE&T NCOA	EE&T NCOA	Clinic	Clinic
REVENUE						
Grant revenue	\$ 109,704	\$ (14,936)	\$ 12,240	\$ 185,183	\$ -	\$ 264,267
Other income	-	21,710	-	-	1,031,976	-
Rental income	-	-	-	-	-	-
Total revenue	109,704	6,774	12,240	185,183	1,031,976	264,267
EXPENSES						
Personnel	29,769	-	-	70,684	314,706	195,858
Fringe benefits	9,085	-	-	23,110	100,951	67,025
Contractual	-	-	-	-	124,948	-
Travel	-	889	-	1,228	15,887	-
Occupancy	2	-	-	-	52,128	1,384
Supplies	354	4,529	12,240	3,056	297,089	-
Minor equipment and maintenance	-	-	-	-	(6,945)	-
Other	65,866	-	-	74,799	70,101	-
Training	-	2,475	-	-	-	-
Depreciation	-	-	-	-	(15,318)	-
In-kind expense	-	-	-	-	-	-
Indirect expense	4,628	-	-	12,306	88,889	-
Total expenses	109,704	7,893	12,240	185,183	1,042,436	264,267
CHANGE IN NET ASSETS	\$ -	\$ (1,119)	\$ -	\$ -	\$ (10,460)	\$ -

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	909	910	911	918	937	938
	Clinic	Clinic	Clinic HEPATITIS GRANT	Clinic VACCINE EXPANSION COVID	Clinic COVID	Clinic BP HYPERTN
REVENUE						
Grant revenue	\$ -	\$ 1,321,333	\$ 58,738	\$ 48,898	\$ 375	\$ 68,744
Other income	3,420,551	-	-	-	-	-
Rental income	-	-	-	-	-	-
Total revenue	3,420,551	1,321,333	58,738	48,898	375	68,744
EXPENSES						
Personnel	760,813	1,020,628	32,093	32,532	-	30,660
Fringe benefits	393,866	192,229	10,558	10,702	-	10,087
Contractual	608,777	-	-	-	-	-
Travel	74,668	(34)	-	-	-	615
Occupancy	165,095	466	-	1	-	-
Supplies	960,836	108,044	10,500	-	-	22,044
Minor equipment and maintenance	7,945	-	-	-	-	-
Other	134,807	-	-	-	-	-
Training	3,629	-	-	-	-	-
Depreciation	92,119	-	-	-	-	-
In-kind expense	-	-	-	-	-	-
Indirect expense	310,148	-	5,587	5,663	-	5,338
Total expenses	3,512,703	1,321,333	58,738	48,898	-	68,744
CHANGE IN NET ASSETS	\$ (92,152)	\$ -	\$ -	\$ -	\$ 375	\$ -

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	945	946	947	948	952	954	955
	Clinic ARPA COVID-19	Clinic BLACKFOOT PROJECT	Clinic ARP NON FED	Clinic ARP CAP	Clinic Unidos COVID	Clinic UW GRANT Clinic	Clinic RIGBY RD GRANT USDA
REVENUE							
Grant revenue	\$ 439,939	\$ -	\$ -	\$ 394,346	\$ 45,384	\$ -	\$ 559,418
Other income	-	-	-	-	-	10,000	-
Rental income	-	-	-	-	-	-	-
Total revenue	439,939	-	-	394,346	45,384	10,000	559,418
EXPENSES							
Personnel	293,747	-	-	-	25,397	-	-
Fringe benefits	96,643	-	-	-	8,355	-	-
Contractual	-	-	1,205	-	-	-	-
Travel	2,859	-	922	33	-	-	-
Occupancy	-	35,459	(203,616)	94,581	14	-	559,418
Supplies	(1,924)	264,345	1,198,829	299,732	7,197	5,781	-
Minor equipment and maintenance	-	-	-	-	-	-	-
Other	(2,427)	100	58	-	-	-	-
Training	(100)	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Indirect expense	51,141	-	-	-	4,421	-	-
Total expenses	439,939	299,904	997,398	394,346	45,384	5,781	559,418
CHANGE IN NET ASSETS	\$ -	\$ (299,904)	\$ (997,398)	\$ -	\$ -	\$ 4,219	\$ -

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2023

Program Fund Number	240	500	700	800	900
	Property Depr Migrant & Property & Depreciation	Migrant & Seasonal Head Start Seasonal Head Start	Indirect Property & Depreciation	EE&T Property & Depreciation	Clinic Property & Depreciation
REVENUE					
Grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other income	-	-	-	-	-
Rental income	-	-	-	-	-
Total revenue	-	-	-	-	-
EXPENSES					
Personnel	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Contractual	(4,271)	545	-	-	-
Travel	-	-	-	-	(955)
Occupancy	-	(37,681)	-	-	(483,277)
Supplies	-	(17,808)	(161)	-	(1,755,529)
Minor equipment and maintenance	-	(676,798)	-	-	-
Other	-	-	-	-	(58)
Training	-	-	-	-	-
Depreciation	-	330,113	22,094	9,405	-
In-kind expense	-	-	-	-	-
Indirect expense	-	-	-	-	-
Total expenses	(4,271)	(401,629)	21,933	9,405	(2,239,819)
CHANGE IN NET ASSETS	\$ 4,271	\$ 401,629	\$ (21,933)	\$ (9,405)	\$ 2,239,819

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 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, 2023, 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 April 1, 2024.

Report on 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 reasonable possibility that a material misstatement of Community Council of Idaho, Inc.'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 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.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

Madison, Wisconsin

April 1, 2024

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

Opinion on Each Major Federal Program

We have audited Community Council of Idaho, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023. 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.

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 major federal program for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Wipfli LLP

Wipfli LLP

Madison, Wisconsin

April 1, 2024

Community Council of Idaho, Inc.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

Noncompliance material to financial statements noted?

Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes No

Identification of major programs

<u>AL Number(s)</u>	<u>Federal Program or Cluster</u>
17.264	Migrant and Seasonal Farmworkers
93.600	Head Start Cluster

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

\$802,296

Auditee qualified as low-risk auditee?

Yes No

Community Council of Idaho, Inc.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section II - Audit Findings in Relation to Financial Statements

No findings related to the financial statements.

Section III - Audit Findings and Questioned Costs in Relation to Federal Awards

No findings or questioned costs related to federal awards.

Section IV - Prior Year Findings

2022-001: SF-429A Real Property Finding - This finding has been resolved.

Section V - Other Issues

None