# Central District Board of Health Meeting | Agenda
# 707 N. Armstrong Pl, Boise, ID 83704
# Friday, October 17, 2025 | 8:30 a.m.

The meeting will also be live on YouTube (see below) and available on our website for later viewing. Public comment will be accepted as noted on the agenda. People wishing to speak will have a maximum of three (3) minutes and must sign in before the meeting starts.

| | A = Board Action Required | | I = Information Item |
|---|---|---|---|
| 8:30 | I | Call board meeting to order and roll call | Dr. Greg Ferch, Chair |
| 8:32 | A | Call for changes to the agenda; vote to approve agenda | Dr. Greg Ferch, Chair |
| 8:34 | A | Discuss and vote on August 15, 2025, Board of Health minutes | Dr. Greg Ferch, Chair |
| 8:35 | I | Public Comment. Limited to three (3) minutes. Additional time at the discretion of the chair | Dr. Greg Ferch, Chair |
| 8:45 | I | Review and discuss the Central District Health Audit for FY-2023 and FY-2024 | Jordan Zwygart, Auditor |
| 9:15 | I | Provide and review FY-2026 financial report | Laurel Gearhart, Staff |
| 9:45 | I | Director's Report<br>• DEQ MOU Update | Russ Duke, District Director |
| 10:00 | I | Open discussion on the IADBH 2025 Annual Meeting | Dr. Greg Ferch, Chair |
| 10:20 | A | Vote to enter Executive Session for the District Director's evaluation under Idaho Code 74-206(1)(b) "To consider the evaluation, dismissal, or disciplining of, or to hear complaints or charges brought against a public office, employee, staff member or individual agent, or public-school student." | Dr. Greg Ferch, Chair |
| | A | Discuss and vote on any actions, if needed, to be taken after returning to regular session. | Dr. Greg Ferch, Chair |
| 11:30 | I | Adjournment | Dr. Greg Ferch, Chair |

**Next Meeting:** Friday, December 19, 2025

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***Public Comments and Viewing***

***Submit Written Comments:*** If your comments are in response to an agenda item for a specific meeting date, please note that comments must be received 24-hours in advance of the applicable meeting to allow for routing and board member review. All messages will be shared with the Board and included in public record. Email: boh@cdh.idaho.gov; or Mail to: CDH Board of Health, Attn: Russ Duke, 707 N. Armstrong Place, Boise, ID 83704. ***View meetings live at: https://www.youtube.com/channel/UC4LJ1BM5Jv3zczecnYkXarw/***

# CENTRAL DISTRICT HEALTH BOARD OF HEALTH REGULAR MEETING | MINUTES
## 707 N. Armstrong Place, Boise, ID 83704 | Syringa Conference Room
## Friday, August 15, 2025, 8:30 a.m.

***View meetings live at*** youtube.com/channel/UC4LJ1BM5Jv3zczecnYkXarw/

**Call board meeting to order and roll call** – *Dr. Greg Ferch, Chair*

Dr. Greg Ferch, Board Chair, called the Central District Health (CDH) Board of Health meeting to order at 8:30 A.M. The board members were identified by roll call: Dr. Jane Young, Ada County; Betty Ann Nettleton, Elmore County; Dr. Greg Ferch, Ada County; Comr. Crystal Rodgers, Elmore County; Comr. Clay Tucker, Boise County;

Guests and Staff in attendance were Russ Duke, District Director; Cory Kennedy, Recorder; Laurel Gearhart, Support Services Division Administrator; Curtis Loveless, Community & Environmental Health Division Administrator; Beth Bolen, Family & Clinic Services Division Administrator; Stephanie Borders, Communications & Marketing Manager; Becca Sprague, Staff; Sarah Wright, Staff; Brent Copes, Staff; Conan Chiu, Staff; Rose Liu, Staff; Zainab Zamani, Staff; Zac Crandell, Staff; Scott Johnson, Staff; Melissa Morancy, Staff;

**Call for changes to agenda; vote to approve of agenda** – *Dr. Greg Ferch, Chair*

Chair Greg Ferch called for any changes to the agenda as presented; no changes were brought up, and the agenda was approved.

**Discuss and vote on May 9, 2025, Board of Health minutes** – *Dr. Greg Ferch, Chair*

Chair Greg Ferch called for any changes to the May 9, 2025, Board of Health minutes; no changes were brought up, and the May 9, 2025, Board of Health minutes were approved.

**Public Comment** – *Dr. Greg Ferch, Chair*

No public comments were brought before the Board.

**Provide and review FY-2026 financial report –** *Laurel Gearhart, Staff*

Laurel introduced members of Central District Health's Finance Team and thanked them for their efforts in completing CDH's fiscal year-end processes.

Laurel provided an overview of the current FY-2026 Budget to Actual report. We are approximately 8.33% through FY-2026. The FY-2026 Cash Balance Statement reflected a total cash balance of $11,032,607, comprised of $5,483,400 in total reserve fund designations, $3,615,305 in total restricted funds, and $1,933,903 in cash balance undesignated/unrestricted.

**Provide and review FY-2025 year-end financial reports –** Laurel Gearhart*, Staff*

Laurel provided an overview of the FY-2025 year-end Budget to Actual report. The FY-2025 Cash Balance Statement reflected a total cash balance of $11,438,033, comprised of $6,255,665 in total reserve fund designations, $3,728,581 in total restricted funds, and $1,453,787 in cash balance undesignated/unrestricted.

**Discuss a retention incentive plan for Central District Health (CDH) employees to be included in the Cash Carryover Designations –** *Russ Duke, District Director*

Russ discussed the 2025 employee retention incentive plan. The planned retention incentive plan follows the same guidelines as previous years. Employees with less than six months of tenure will receive $500, employees with six months to three years of tenure will receive $1,000, and employees with three years or more of tenure will receive $2,000. Payment will be made to employees during the first pay period in January 2026.

**Discuss and vote on Cash Carryover Designations –** *Laurel Gearhart, Staff*

Laurel provided the Board with the planned FY-2025 Cash Carryover Designations, which reflected a total available cash balance of $7,706,943. The designation of funds includes $2,223,500 for Proposed Special Projects/Carryover Designations and $5,483,400 for Reserve Fund Designations, resulting in a total of $42.75 in Undesignated Available Cash Balance.

**Motion:** Dr. Jane Young motioned to approve the FY-2025 Cash Carryover Designations as presented, seconded by Comr. Crystal Rodgers; the motion was put to a vote and was carried unanimously.

**Discuss and vote on making changes to the Idaho Public Health District MOU with the Department of Environmental Quality (DEQ) to remove CDH from the responsibility of performing regulatory oversight for non-municipal solid waste facilities, to include county-owned transfer stations –** *Russ Duke, District Director*

Russ discussed the plan to make changes to the Idaho Public Health District MOU with the Department of Environmental Quality (DEQ) to remove Central District Health from the responsibility of performing regulatory oversight for non-municipal solid waste facilities, to include county-owned transfer stations.

**Motion:** Comr. Crystal Rodgers motioned to approve removing CDH from the responsibility of performing regulatory oversight for non-municipal solid waste facilities, to include county-owned transfer stations, seconded by Dr. Jane Young; the motion was put to a vote and was carried unanimously.

**Review and vote on whether to advance three resolutions and a position statement forward for consideration at the Idaho Association of Local Boards of Health annual meeting on October 15 and 16 –** *Russ Duke, District Director*

Russ provided the Board with three resolutions and one position statement for the Board's approval to bring forward at the Idaho Association of Local Boards of Health annual meeting on October 15 and 16.

**Motion:** Betty Ann Nettleton motioned to approve advancing the resolution to support clarifying Idaho Code Title 39-3801 with added language addressing allergic reactions to prescribed medications to the Idaho Association of Local Boards of Health annual meeting on October 15 and 16, seconded by Dr. Jane Young; the motion was put to a vote and was carried unanimously.

**Motion:** Betty Ann Nettleton motioned to approve advancing the resolution to support reestablishing and updating the Idaho Public Swimming Pool Inspection Program to the Idaho Association of Local Board of Health annual meeting on October 15 and 16, seconded by Dr. Jane Young; the motion was put to a vote and was carried unanimously.

**Motion:** Betty Ann Nettleton motioned to approve advancing the resolution supporting the development of regional overdose fatality reviews and enhanced data reporting in Idaho, with the removal of the second "Whereas Statement" to the Idaho Association of Local Boards of Health annual meeting on October 15 and 16, seconded by Comr. Clay Tucker; the motion was put to a vote and was carried unanimously.

**Motion:** Comr. Clay Tucker motioned to approve advancing the position statement to support not making changes to Idaho Code 39-411 to the Idaho Association of Local Boards of Health annual meeting on October 15 and 16, seconded by Dr. Jane Young; the motion was put to a vote and was carried unanimously.

**Director's Report –** *Russ Duke, District Director*

- Upcoming Director's Performance Review
- Boise Pride 2025 participation
- District 6 proposed resolution

**Adjournment** – *Dr. Greg Ferch, Chair*

The next Board of Health meeting will be on Friday, October 17, 2025, starting at 8:30 a.m. at our Boise Office. The board adjourned at 11:19 A.M.

*Attest:*

| | |
|---|---|
| _____ | _____ |
| Dr. Greg Ferch | Russell A. Duke, District Director |
| Board Chair | Secretary to the Board of Health |

Date approved: _____

# CENTRAL DISTRICT HEALTH DEPARTMENT(IV)

Report on Audited
Basic Cash Basis
Financial Statements
and
Supplemental Information

For the Years Ended June 30, 2024 and 2023

ZWYGART JOHN
CERTIFIED PUBLIC ACCOUNTANTS
Zwygart John & Associates CPAs, PLLC
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Phone: 208-459-4649 ◆ FAX: 208-229-0404

## Summary

### Purpose of Audit Report

We have audited the accompanying cash basis financial statements of the governmental activities of Central District Health (IV) (District) for the fiscal years ended June 30, 2023 and 2024, in accordance with auditing standards generally accepted in the United States of America. The purpose of our audit is to determine whether the District's financial statements are materially accurate and reliable, and that it complied with laws and regulations affecting fiscal operations. Please see the Independent Auditors Report on page 1 of the audit for more information.

### Conclusion

We concluded that the District's financial statements are materially accurate and reliable, and fiscal operations materially comply with related laws and regulations. As a result, we issued an unmodified opinion on the District's financial statements. Please see the Independent Auditors Report on page 1 of the audit for more information.

### Findings and Recommendations

There are no findings and recommendations in this report or the prior report.

### Management's View

The District has reviewed the report and is in general agreement with the contents.

### Other Issues

We discussed other issues which, if addressed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the State of Idaho, the Central District Health Department (IV), the District's Board of Health, and the Legislative Services Office and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance of Director Russell Duke and his staff.

Zwygart John & Associates, CPAs PLLC

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## Independent Auditor's Report

Director Russell Duke
Board of Directors
Central District Health District (IV)
707 Armstrong
Boise, Idaho 83704

### Opinions

We have audited the cash basis financial statements of the governmental activities and the major fund information of Central District Health (IV) (District), as of and for the years ended June 30, 2023 and 2024, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities and the major fund information of Central District Health (IV) as of June 30, 2023 and 2024, and the respective changes in financial position-cash basis and, where applicable, cash flows, thereof for the year then ended in accordance with the cash basis of accounting described in Note 2.

### Basis for Opinions

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

### Emphasis of Matter — Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

### Responsibilities of Management for the Financial Statements

Central District Health (IV)'s management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Governmental 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 GAAS and *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.[6]
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The cash basis budgetary to actual schedule and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The cash basis budgetary to actual schedule and schedule of expenditures of federal awards, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the cash basis budgetary to actual schedule and schedule of expenditures of

federal awards, is fairly stated, in all material respects, in relation to the basic 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 July 29, 2025 on our consideration of Central District Health (IV)'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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
July 29, 2025

**State of Idaho**
**Central District Health Department (IV)**
Statement of Net Position - Cash Basis
As of June 30, 2023 and 2024

| | June 30, 2023 Governmental Activities | June 30, 2024 Governmental Activities |
|---|---|---|
| **Assets** | | |
| Cash and Cash Equivalents | $ 10,039,747 | $ 11,141,406 |
| Total Assets | 10,039,747 | 11,141,406 |
| | | |
| **Net Position** | | |
| Restricted | 2,403,472 | 4,354,066 |
| Unrestricted | 7,636,275 | 6,787,340 |
| Total Net Position | $ 10,039,747 | $ 11,141,406 |

The accompanying notes are an integral part of the financial statements

**State of Idaho**
**Central District Health Department (IV)**
Statement of Activities - Cash Basis

For the Year Ended June 30, 2023

| | Disbursements | Program Receipts: Charges for Services | Program Receipts: Operating Grants and Contributions | Net (Disbursements) Receipts and Changes in Cash Balance: Governmental Activities |
|---|---|---|---|---|
| **Primary Government:** | | | | |
| Governmental Activities: | | | | |
| Administration | $ 627,220 | $ - | $ - | $ (627,220) |
| Support Services | 2,733,803 | 22,424 | - | (2,711,379) |
| Community & Environmental Health | 7,695,276 | 1,559,642 | 6,589,932 | 454,298 |
| Family & Clinic Services | 5,003,903 | 583,100 | 3,981,335 | (439,468) |
| Total Governmental Activities | $ 16,060,202 | $ 2,165,166 | $ 10,571,267 | (3,323,769) |
| General Receipts: | | | | |
| State | | | | 1,587,138 |
| Interest and Investments | | | | 274,841 |
| County | | | | 4,332,985 |
| Total General Revenues | | | | 6,194,964 |
| Change in Net Position | | | | 2,871,195 |
| Net Position, Beginning of Year | | | | 7,168,552 |
| Net Position, End of Year | | | | $ 10,039,747 |

For the Year Ended June 30, 2024

| | Disbursements | Program Receipts: Charges for Services | Program Receipts: Operating Grants and Contributions | Net (Disbursements) Receipts and Changes in Cash Balance: Governmental Activities |
|---|---|---|---|---|
| **Primary Government:** | | | | |
| Governmental Activities: | | | | |
| Administration | $ 842,366 | $ 500 | $ 330,538 | $ (511,328) |
| Family Health Services | 4,066,950 | 1,259 | 13,276 | (4,052,415) |
| Environmental Health | 5,399,079 | 1,325,052 | 5,104,090 | 1,030,063 |
| General Support | 6,360,169 | 544,417 | 4,726,774 | (1,088,978) |
| Total Governmental Activities | $ 16,668,564 | $ 1,871,228 | $ 10,174,678 | (4,622,658) |
| General Receipts: | | | | |
| State | | | | 523,080 |
| Interest and Investments | | | | 496,964 |
| County | | | | 4,704,272 |
| Total General Revenues | | | | 5,724,316 |
| Change in Net Position | | | | 1,101,658 |
| Net Position, Beginning of Year | | | | 10,039,747 |
| Net Position, End of Year | | | | $ 11,141,406 |

The accompanying notes are an integral part of the financial statements

**State of Idaho**
**Central District Health Department (IV)**
Statement of Cash Assets and Fund Balances -
Governmental Funds
As of June 30, 2023 and 2024

| | June 30, 2023 General Fund | June 30, 2024 General Fund |
|---|---|---|
| **Assets** | | |
| Cash and Cash Equivalents | $ 10,039,747 | $ 11,141,406 |
| Total Assets | $ 10,039,747 | $ 11,141,406 |
| | | |
| **Fund Balances** | | |
| Restricted | $ 2,403,472 | $ 4,354,066 |
| Committed | 6,238,683 | 6,684,090 |
| Assigned | 1,397,592 | 103,250 |
| Total Cash Basis Fund Balances | $ 10,039,747 | $ 11,141,406 |

The accompanying notes are an integral
part of the financial statements

**State of Idaho**
**Central District Health Department (IV)**
Statement of Cash Receipts, Cash Disbursements, and Changes In
Cash Basis Fund Balances - Governmental Funds
For the Years Ended June 30, 2023 and 2024

| | June 30, 2023 General Fund | June 30, 2024 General Fund |
|---|---|---|
| **Cash Receipts** | | |
| Health and Professional Services | $ 2,165,166 | $ 1,871,227 |
| Interest, Rent, and Investment Income | 274,841 | 496,964 |
| Federal Grants | 9,937,294 | 10,174,678 |
| State Grants | 633,973 | 523,080 |
| City/County Grants | 4,332,985 | 4,704,272 |
| General Fund Support | 1,587,138 | - |
| Total Cash Receipts | 18,931,397 | 17,770,221 |
| **Cash Disbursements** | | |
| Administration | 627,220 | 842,364 |
| Support Services | 2,475,177 | 3,986,218 |
| Community & Environmental Health | 7,695,276 | 5,399,079 |
| Family & Clinic Services | 5,003,903 | 6,360,169 |
| Capital Outlay | 258,626 | 80,732 |
| Total Cash Dispursements | 16,060,202 | 16,668,562 |
| **Excess (Deficiency) of Receipts Over Disbursements - Net Change in Cash Balance** | 2,871,195 | 1,101,659 |
| Beginning Cash Basis Fund Balance | 7,168,552 | 10,039,747 |
| Ending Cash Basis Fund Balance | $ 10,039,747 | $ 11,141,406 |

The accompanying notes are an integral part of the financial statements

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023 AND JUNE 30, 2024

## NOTE 1: REPORTING ENTITY

In determining how to define Central District Health Department (District) for financial reporting purposes, management has considered all potential component units in accordance with GASB *Statement 14* as amended by GASB *Statements 39 and 61*. The legislature created seven health districts throughout the State in 1970. In 1976, the legislature expressed specific intent that the districts were not to be considered State agencies, but were to be recognized as authorized governmental entities. Although the districts are not State agencies, all districts have opted to process their financial transactions through the State accounting system. The District is governed by a seven-member Board of Health with representation from each county in the district. The acting county commissioners for each county located in the district appoint members as follows: three members from Ada County; two members from Elmore County; and one member each from Boise and Valley Counties.

## NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District financial statements are presented on cash basis of accounting, an *Other Comprehensive Basis of Accounting (OCBOA)*. The cash basis of accounting, while an acceptable basis of accounting under *Statements on Auditing Standards (SAS) 62*, differs from Generally Accepted Accounting Principles (GAAP) widely recognized in the United States. Governmental Accounting Standards Board (GASB) pronouncements have been applied to the extent applicable to the cash basis of accounting. Immaterial differences in the statements are due to rounding.

### GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements (e.g. the *Statement of Net Position—Cash Basis* and the *Statement of Activities—Cash Basis*) report information on all activities of the District. These activities are financed through State General Fund support, county contributions, federal grants, state grants, and program receipts.

The *Statement of Net Position—Cash Basis* presents the District's cash and cash equivalent balances of the governmental activities at year end. The *Statement of Activities--Cash Basis* demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. The receipts and disbursements are segregated by activity and then by function. Additionally, receipts are classified as program or general receipts. Program receipts are recognized when cash is received and include receipts for services provided, grants, and contributions. General receipts include State General Fund support, county contributions, and interest received.

## FUND FINANCIAL STATEMENTS

Fund financial statements are prepared on a cash basis with a focus on major funds. The major fund is presented in its own column. Functions of the District are financed through governmental funds. The District has one major governmental fund. The General Fund accounts for all financial resources of the District.

In the governmental fund financial statements, receipts are reported by source, and disbursements are reported by function.

## BASIS OF ACCOUNTING

The cash basis of accounting is applied in preparing the District's financial statements. Receipts are recorded in the general ledger, and reported in the financial statements when cash is received rather than when revenue is earned. Cash receipts are reported net of refunds. Disbursements are recorded in the general ledger, and reported in the financial statements when cash is paid rather than when a liability is incurred.

Some assets and related revenues along with some liabilities and related expenses are not recorded in these financial statements. The cash basis of accounting precludes the inclusion of certain accounts and related revenue and expense items in the financial statements. Items not included are accounts receivable, accounts payable, revenue earned not collected, expenses accrued for goods and services not paid, and accrued liabilities and related expenses. This information is not recorded in the presentation of these financial statements.

## ASSETS, LIABILITIES, AND NET ASSETS OR EQUITY

Cash and Cash Equivalents

The State Treasurer is the custodian of the District's cash and investments. The District's primary governmental fund cash and investments are considered to be cash on hand and are on deposit with the State Treasurer's Office.

Cash equivalents are reported at fair value. Additional disclosure is identified in Note 3.

Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Compensated Absences

The District, as a separate political subdivision, has elected to follow State rules on compensated absences. Upon termination accrued leave balances such as vacation and overtime are paid as cash payments to employees. Consistent with cash basis accounting, compensated absences earned are not reflected as a liability in the accompanying financial statements.

Pension Plan
The District participates in a pension plan, further described in Note 4. The District recognizes the employer contribution to the plan when paid. Note 4 further details employer/employee contributions and benefits of the plan.

Restricted Net Position
Restricted net position is the amount of net position having constraints on use imposed by contributors or enabling legislation. For the years ended June 30, 2023 and 2024, the District had $2,403,472 and $4,354,066 of restricted net position.

Unrestricted Net Position
For the year ended June 30, 2023, the District's total net position was $10,039,747 of which $7,636,275 was unrestricted. For the year ended June 30, 2024, the District's total net position was $11,141,406 of which $6,787,340 was restricted.

Net Position Resource Expenditure
The District does not have a policy regarding the preferred first usage of unrestricted or restricted net position. Expense allocation decisions are made on a program-by-program basis when both restricted and unrestricted net positions are available.

Fund Balance Restrictions
Program expenses are allocated to restricted program revenue first, and then to the next highest level of restricted net assets/fund balances when both restricted and unrestricted resources are available.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by an approved motion (formal action) of the Board of Health (the District's highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

*Restricted Fund Balance*
In keeping with the definition of restricted fund balance District had listed $2,403,472 and $4,354,066 as restricted for the years ended June 30, 2023 and 2024. For the year ended June 30, 2023, these funds were received in advance to support the following projects or program activities: Citizen Review Panel ($837), Opioid Settlement ($1,534,746), Ada County ARPA funds ($854,258) and Millenium Funds ($13,631). For the year ended June 30, 2024, these funds were received in advance to support the following projects or program activities: Citizen Review Panel ($1,271), Opioid Settlement ($2,874,607), Ada County ARPA funds ($953,593), Millenium Funds ($140,151), WICHC Funds ($110,866) and Funds Restricted for FY24 Encumbrances ($273,578).

*Committed Fund Balance*
The District's Committed Fund Balance is fund balance designated by the Board of Health through motions it passed at Board of Health meetings to commit funds.

In February 2008 the Board of Health designated three categories of committed funds: (1) Emergency Operational Reserve Fund, (2) Capital Reserve Fund for Building/Capital Planning, and (3) Designated Funds for Special Projects/Carryover. In August 2017 the Board of Health designated an additional category of committed funds: Personnel Reserve Fund (27$^{th}$ Pay Period). For the years ended June 30, 2023 and 2024, the Board committed funds totaling to $6,238,683 and $6,684,090.

*Assigned Fund Balance*
Amounts listed as assigned are those funds left over after the prior categories have been satisfied. These funds are reported in a Special Revenue Fund dedicated to the operation of the Health District. For the years ended June 30, 2023 and 2024, assigned funds totaled $1,397,592 and $103,250.

*Unassigned Fund Balance*
The District has no unassigned fund balance.

Order of Spending
When amounts in more than one classification are available for a particular purpose, the District assumes amounts are spent in the following order: restricted, committed, and then assigned.

## NOTE 3: CASH AND CASH EQUIVALENTS

The District participates in the State Treasurer's internal and external investment pools. The Idle fund is an internal investment pool managed by the State Treasurer's Office on behalf of participants. Money not needed to meet immediate operating obligations is invested in accordance with *Idaho Code* Sections 67-1210 and 67-1210A. Participation in the Idle fund is mandatory.

The District also participates in the Local Government Investment Pool (LGIP), an external investment pool sponsored by the State Treasurer's Office. In order to earn a higher yield, Idaho governmental entities may voluntarily deposit moneys not needed to meet immediate operating obligations in this pool.

The LGIP is a short-term investment pool. Participants have overnight availability to their funds, up to $10.0 million. Withdrawals of more than $10.0 million require three business days notification. The LGIP distributes earnings monthly to the participants based on their average daily balance as a percentage of the total pool. Idaho Code restricts the State Treasurer to certain types of investments.

The pools disclose certain risks that may be associated with their deposits and investments. Disclosures are made under each individual pool for the following required risk disclosures:

*Interest rate risk* occurs when investments are fixed for longer periods. For the years ended June 30, 2023 and 2024, the weighted average maturity was 101 and 106 days for the LGIP.

*Concentration of credit risk* results when investments are concentrated in one issuer and represents heightened risk of potential loss.

*Credit risk associated with investments* is the risk that an issuer of debt securities or counterparty to an investment transaction will not fulfill its obligation.

*Custodial credit risk* is the risk that in the event of financial institution failure, the District's deposits may not be returned. Some of the health district's funds may be exposed to custodial credit risk, as some funds invested in the Idle Pool may not be covered by FDIC insurance.

The District has no formal investment policies to mitigate credit risk, interest rate risk, or custodial credit risk.

In 2010 the State Treasurer elected to drop the ratings service for the external investment pools and the funds are unrated.

The following schedule represents the District's investments in the external investment pool for the years ended June 30, 2023 and 2024:

| LGIP | Fair Value |
|---|---|
| June 30, 2023 | $9,386,658 |
| June 30, 2024 | $9,688,405 |

Additional information including the investment pool's financial statements is provided in the Annual Comprehensive Financial Report (ACFR) of the State of Idaho, which may be obtained by contacting the Office of the Idaho State Controller, P.O. Box 83720, Boise, ID., 83720, (208) 334-3150; email: acfr@sco.idaho.gov;or online at www.sco.idaho.gov.

## NOTE 4: PENSION PLAN

Plan Description

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

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

Pension Benefits

The Base Plan provides retirement, disability, death, and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited services (five months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% of the average monthly salary for the highest consecutive 42 months. The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increase 1% or more. The PERSI Board has the authority to provide higher cost of living increase to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate. For the period from July 1, 2019, through June 30, 2024, it was 7.16% of covered compensation. The employer contribution rate is set by the Retirement Board and was 11.18% of covered compensation. The District contributions required and paid were $916,639 and $885,738 for the years ended June 30, 2023 and 2024.

## NOTE 5: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

The State of Idaho funds or partially funds post-employment benefits relating to health, disability, and life insurance. The District participates in the State of Idaho's post-employment benefit programs. The State administers the retiree healthcare plan which allows retirees to purchase healthcare insurance coverage for themselves and eligible dependents. The State provides long-term disability income benefits for active employees who become disabled, generally up to a maximum age of 70. The State provides basic life and dependent life coverage for disabled employees, generally up to a maximum age of 70. For up to 30 months following the date of disability, an employee is entitled to continue healthcare coverage. Benefit costs are paid by the District through a rate charged by the State. The primary government is reporting the liability for the retiree healthcare and long-term disability benefits.
Specific details of these OPEB are available in the statewide ACFR, which is available from the Office of the State controllers or its website at www.sco.idaho.gov.

## NOTE 6: LEASES

The District leases building and office equipment. Although the lease terms vary, most leases are subject to annual budget or appropriations to continue the lease obligations.

### Operating Leases

Operating leases do not qualify for capitalization. Therefore, the lease agreements are not reflected as assets in the Districts balance sheet. Operating lease payments are recorded as expenditures or expenses of the related funds when paid or incurred. The total operating lease expenditures/expenses for the years ended June 30, 2023 and 2024 were $81,708 and $27,954. Operating leases contain various renewal options, as well as some purchase options.

The District has future minimum lease commitments for non-cancelable operating leases which under the cash basis of accounting are recognized when paid.

### District as a Lessor-Operating Leases

The District leased the following assets under operating leases:

| Office Space Lease | | |
|---|---|---|
| Location | Lessee | Annual Payment |
| Mountain Home | Department of Labor | $0 |
| Mountain Home | Health and Welfare | $7,876.50 |
| McCall | Health and Welfare | $801.00 |
| | FY 23 Total | $8,677.50 |

| Office Space Lease | | |
|---|---|---|
| Location | Lessee | Annual Payment |
| Mountain Home | Department of Labor | $0 |
| Mountain Home | Health and Welfare | $15,753.00 |
| McCall | Health and Welfare | $801.00 |
| | FY 24 Total | $16,554.00 |

**NOTE 7: RISK MANAGEMENT**

The District is exposed to various risks of property and casualty losses, and injuries to employees. Accordingly, the District belongs to the State of Idaho Risk Management and Group Insurance internal service funds, available to all state entities. Risk Management provides property and general liability risk coverage for its members. General liability claims are self-insured up to the Idaho Tort Claims Act maximum of $500 thousand for each occurrence; property damage claims up to $500 million per occurrence annually; and physical damage to covered vehicles at actual cash value. The District also participates in the Idaho State Insurance Fund which purchases commercial insurance for claims not self-insured by the above coverage and for other identified risks of loss, including workers' compensation insurance. Details of the Risk Management and Group Insurance coverage can be found in the Annual Comprehensive Financial Report (ACFR) of the State of Idaho, which may be obtained by contacting the Office of the Idaho State Controller, P.O. Box 83720, Boise, ID., 83720, (208) 334-3150; email: acfr@sco.idaho.gov; or online at www.sco.idaho.gov.

**NOTE 8: COVID-19 PANDEMIC**

On January 30, 2020, the World Health Organization (WHO) declared the novel coronavirus (COVID-19) a Public Health Emergency of International Concern. On March 11, 2020, the WHO declared that COVID-19 was a global health pandemic.

The COVID-19 pandemic has caused disruption to public health operations, as the District has been a lead agency in providing guidance to our four-county region. During portions of our pandemic response, some of our public health programs were curtailed and/or suspended while many within our workforce were focused on dealing with the day-to-day activities associated with the pandemic. As of the end of FY2022, our workforce continues to support the COVID-19 contact tracing and case investigations, community education and prevention, community testing, and community vaccinations.

During FY2022, the District received funds for COVID-19 response work from public health emergency response, epidemiology and laboratory capacity for infectious diseases, disaster grants, and immunization cooperative agreements.

## NOTE 9: NEW ACCOUNTING SYSTEM, LUMA

The District has opted to use the new State of Idaho's Accounting System, Luma. This was implemented on July 1, 2023.

The old accounting systems Idaho's Employee Information System (EIS) and Statewide Accounting and Reporting System (STARS) were acquired by the State Controller in 1987 and 1988. This old system has reached the end of its useful life. In 2014, the State Controller sponsored a systems modernization study. The study by Information Services Group recommended that the State of Idaho Implement a "fully integrated, commercial off-the-shelf ERP system to address current and future statewide and user agency administrative business needs". Considering the risks to the state, the State Conroller decided to follow the study recommendation.

For the first year of Luma, there has been a huge learning curve as all agencies including Central District Health had to understand the new system quickly. Prior to implementation, there were limited trainings. After implementation, there were no available reports like the legacy system to verify the online report in Luma were accurate. Even after the fiscal year, the State Controller's Office had limited reports available.

*SUPPLEMENTARY INFORMATION*

**State of Idaho**
**Central District Health Department (IV)**
Schedule of Cash Receipts and Disbursements
-Budget to Actual - General Fund

For the Years Ended June 30, 2023

| | Budgeted Amounts Original | Budgeted Amounts Final | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| **Cash Receipts** | | | | |
| State | $ 455,400 | $ 455,400 | $ 1,587,138 | $ 1,131,738 |
| County | 5,195,500 | 4,665,000 | 4,332,985 | (332,015) |
| Contracts | 10,147,400 | 9,563,900 | 9,937,294 | 373,394 |
| Fees | 1,933,400 | 1,946,200 | 2,165,166 | 218,966 |
| Interest, Rent, and Investment Income | 10,100 | 100,000 | 274,841 | 174,841 |
| Miscellaneous Revenue | 144,800 | 270,200 | 633,973 | 363,773 |
| **Total Cash Receipts** | $ 17,886,600 | $ 17,000,700 | $ 18,931,397 | $ 1,930,697 |
| **Cash Disbursements** | | | | |
| Personnel Costs | $ 11,869,100 | $ 8,068,000 | $ 11,138,063 | $ (3,070,063) |
| Operating | 3,147,300 | 2,210,100 | 3,866,086 | (1,655,986) |
| Capital Outaly | 429,500 | 2,588,200 | 258,626 | 2,329,574 |
| Trustee Benefits | 2,440,700 | 989,700 | 797,427 | 192,273 |
| **Total Cash Dispursements** | $ 17,886,600 | $ 13,856,000 | $ 16,060,202 | $ (2,204,202) |

For the Years Ended June 30, 2024

| | Budgeted Amounts Original | Budgeted Amounts Final | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| **Cash Receipts** | | | | |
| State | $ 386,500 | $ 386,500 | $ 523,080 | $ 136,580 |
| County | 5,351,400 | 5,351,401 | 4,704,272 | (647,129) |
| Contracts | 9,432,400 | 9,649,400 | 10,174,678 | 525,278 |
| Fees | 1,964,500 | 1,964,500 | 1,871,227 | (93,273) |
| Interest, Rent, and Investement Income | 140,500 | 130,400 | 496,964 | 366,564 |
| Miscellaneous Revenue | 260,100 | 305,199 | - | (305,199) |
| **Total Cash Receipts** | $ 17,535,400 | $ 17,787,400 | $ 17,770,221 | $ (17,179) |
| **Cash Disbursements** | | | | |
| Personnel Costs | $ 12,569,400 | $ 12,589,400 | $ 11,483,073 | $ 1,106,327 |
| Operating | 4,138,600 | 4,417,600 | 4,267,022 | 150,578 |
| Capital Outaly | 100,000 | 53,000 | 80,732 | (27,732) |
| Trustee Benefits | 727,400 | 727,400 | 835,264 | (107,864) |
| Other | - | - | 2,471 | (2,471) |
| **Total Cash Dispursements** | $ 17,535,400 | $ 17,787,400 | $ 16,668,562 | $ 1,118,838 |

The accompanying notes are an integral
part of the financial statements

# NOTE TO SUPPLEMENTARY INFORMATION

FOR THE YEARS ENDED JUNE 30, 2023 AND 2024

**NOTE 1: BUDGET COMMITTEE**

The chairmen of the boards of county commissioners located within Central District Health Department serve as the Budget Committee for the District. The District's Board submits the budget to the Budget Committee. The budget is prepared on a cash basis. The budget for the District is approved by a majority of the budget Committee. Any adjustments of the budget are approved by the Board of Health.

*FEDERAL REPORTS*

**State of Idaho**
**Central District Health Department (IV)**
Schedule of Expenditures of Federal Awards
Cash Basis
For the Years Ended June 30, 2023 and 2024

| Program Title | Assistance Listing Number | ALN Title | Contract Number | Pass-Through Entities | FY 2023 Expenditures | FY 2024 Expenditures | Total |
|---|---|---|---|---|---|---|---|
| US Department of Agriculture | | | | | | | |
| WIC Administration | 10.557 | WIC Special Supplemental Nutrition Program for Women, Infants, and Children | HC2063 | 1 | $ 1,369,146 | $ 1,114,245 | $ 2,483,391 |
| WIC CIAO | 10.557 | WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 238DC001M2003 | 5 | 1,782 | 162,969 | 164,751 |
| Total CFDA 10.557 | | | | | 1,370,928 | 1,277,214 | 2,648,142 |
| Farm to School | 10.575 | Farm to School Grant Program | CN-FS-IMPL-21-ID | | 24,422 | | 24,422 |
| Total CFDA 10.575 | | | | | 24,422 | - | 24,422 |
| Total US Department of Agriculture | | | | | 1,395,350 | 1,277,214 | 2,672,564 |
| US Environmental Protection Agency | | | | | | | |
| Public Drinking Water | 66.432 | State Public Water System Supervision | K285 | 2 | 73,298 | - | 73,298 |
| Public Drinking Water | 66.432 | State Public Water System Supervision | K346 | 2 | - | 94,507 | 94,507 |
| Total CFDA 66.432 | | | | | 73,298 | 94,507 | 167,805 |
| Total US Environmental Protection Agency | | | | | 73,298 | 94,507 | 167,805 |
| US Department of Health and Human Services | | | | | | | |
| MRC ORA | 93.008 | Medical Reserve Corps Small Grant Program | MRC 23-0229 | 1 | 55 | 1,944 | 1,999 |
| Total CFDA 93.008 | | | | | 55 | 1,944 | 1,999 |
| PHEP | 93.069 | Public Health Emergency Preparedness | HC2978 | 1 | 516,097 | - | 516,097 |
| PHEP | 93.069 | Public Health Emergency Preparedness | HC3514 | 1 | - | 447,982 | 447,982 |
| Total CFDA 93.069 | | | | | 516,097 | 447,982 | 964,079 |
| TB Elimination and Laboratory | 93.116 | Project Grants and Cooperative Agreements for Tubercolis Control Programs | HC1696 | 1 | 35,488 | 15,948 | 51,436 |
| Total CFDA 93.116 | | | | | 35,488 | 15,948 | 51,436 |
| Injury Prevention | 93.136 | Injury Prevention and Control Research and State and Community Based Programs | HC2602 | 1 | 17,666 | | 17,666 |
| GET/CHEMS | 93.136 | Injury Prevention and Control Research and State and Community Based Programs | HC2619 | 1 | 9,453 | | 9,453 |
| GET/CHEMS | 93.136 | Injury Prevention and Control Research and State and Community Based Programs | HC3053 | 1 | | 9,167 | 9,167 |
| Idaho Overdose Data to Action (OD2A) | 93.136 | Injury Prevention and Control Research and State and Community Based Programs | HC3053 | 1 | 70,738 | | 70,738 |
| Idaho Overdose Data to Action (OD2A) | 93.136 | Injury Prevention and Control Research and State and Community Based Programs | HC3879 | 1 | | 55,733 | 55,733 |
| Total CFDA 93.136 | | | | | 97,857 | 64,900 | 162,757 |
| Title X Family Planning | 93.217 | Family Planning Services | HC2887 | 1 | 166,945 | | 166,945 |
| Title X Family Planning | 93.217 | Family Planning Services | HC3405 | 1 | 73,323 | | 73,323 |
| Title X Family Planning | 93.217 | Family Planning Services | HC3405 | 1 | | 116,042 | 116,042 |
| Title X Family Planning | 93.217 | Family Planning Services | HC5443 | 1 | | 59,135 | 59,135 |
| Total CFDA 93.217 | | | | | 240,268 | 175,177 | 415,445 |
| Partnership for Success | 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | ODPPFS | 3 | 217,948 | 41,609 | 259,557 |
| Total CFDA 93.243 | | | | | 217,948 | 41,609 | 259,557 |
| Immunization Cooperative Agreements | 93.268 | Immunization Cooperative Agreements | HC2332 | 1 | 678,985 | 516,066 | 1,195,051 |
| Immunization Cooperative Agreements | 93.268 | Immunization Cooperative Agreements | HC2485 | 1 | (1,025) | | (1,025) |
| Immunization Cooperative Agreements | 93.268 | Immunization Cooperative Agreements | HC2502 | 1 | - | | - |
| Immunization Cooperative Agreements | 93.268 | Immunization Cooperative Agreements | HC3054 | 1 | 31,457 | | 31,457 |
| Immunization Cooperative Agreements | 93.268 | Immunization Cooperative Agreements | HC3093 | 1 | 12,479 | | 12,479 |
| Immunization Cooperative Agreements | 93.268 | Immunization Cooperative Agreements | HC3577 | 1 | | 35,279 | 35,279 |
| Total CFDA 93.268 | | | | | 721,896 | 551,345 | 1,273,241 |
| Viral Hepatitis Prevention and Control | 93.270 | Viral Hepatitis Prevention and Control | HC3078 | 1 | 7,171 | 7,173 | 14,344 |
| Total CFDA 93.243 | | | | | 7,171 | 7,173 | 14,344 |

**State of Idaho**
**Central District Health Department (IV)**
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Years Ended June 30, 2023 and 2024

| Program Title | Assistance Listing Number | ALN Title | Contract Number | Pass-Through Entities | FY 2023 Expenditures | FY 2024 Expenditures | Total |
|---|---|---|---|---|---|---|---|
| US Department of Health and Human Services (continued) | | | | | | | |
| Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 | Epidemiology and Laboratory Capacity for Infectious Diseases | HC2003 | 1 | $ 716,392 | $ - | $ 716,392 |
| Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 | Epidemiology and Laboratory Capacity for Infectious Diseases | HC2525 | 1 | 9,746 | - | 9,746 |
| Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC) | 93.323 | Epidemiology and Laboratory Capacity for Infectious Diseases | HC3254 | 1 | 917,309 | 320,683 | 1,237,992 |
| Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 | Epidemiology and Laboratory Capacity for Infectious Diseases | HC3304 | 1 | 45,420 | 159,482 | 204,902 |
| Total CFDA 93.323 | | | | | 1,688,867 | 480,165 | 2,169,032 |
| State Actions to Improve Oral Health Outcomes | 93.366 | State Actions to Improve Oral Health Outcome | HC3020 | 1 | 51,288 | - | 51,288 |
| State Actions to Improve Oral Health Outcomes | 93.366 | State Actions to Improve Oral Health Outcome | HC3199 | 1 | - | 45,882 | 45,882 |
| Total CFDA 93.366 | | | | | 51,288 | 45,882 | 97,170 |
| National State and Tobacco Control | 93.283 | Centers for Disease Control and Prevention Investigations and Technical Assistance | HC2865 | 1 | 46,269 | - | 46,269 |
| National State and Tobacco Control | 93.283 | Centers for Disease Control and Prevention Investigations and Technical Assistance | HC3401 | 1 | 3,861 | 52,139 | 56,000 |
| National State and Tobacco Control | 93.283 | Centers for Disease Control and Prevention Investigations and Technical Assistance | HC5350 | 1 | - | 23,892 | 23,892 |
| Total CFDA 93.283 | | | | | 50,130 | 76,031 | 126,161 |
| STLT | 93.391 | Activities to Support State, Trival, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | HC2791 | 1 | 46,607 | - | 46,607 |
| Covid-19 Health Disparities | 93.391 | Activities to Support State, Trival, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | HC3300 | 1 | 75,802 | - | 75,802 |
| Total CFDA 93.391 | | | | | 122,409 | - | 122,409 |
| NACCHO's Increasing Vaccine Uptake Project | 93.421 | Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health | 2021-043001 | 4 | 715 | - | 715 |
| Building Multisector Partnerships ot Enhance Health and Health Equit | 93.421 | Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health | 2023-030801 | 4 | 3,565 | 14,043 | 17,608 |
| Improving Social Determinants of Health-Getting Further Faster | 93.421 | Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health | 2023-052602 | 4 | 338 | 54,766 | 55,104 |
| Strengthening Systems-Involved Families with HOPE | 93.421 | Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health | 2024-010307 | 4 | - | 57,650 | 57,650 |
| Using Effective Media Campaigns to Raise Awareness | 93.421 | Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health | 2024-011609 | 4 | - | 21,446 | 21,446 |
| Total CFDA 93.421 | | | | | 4,618 | 147,905 | 152,523 |
| Improving Health through Prevention and Management | 93.426 | The National Cardiovascular Health Program | HC2411 | 1 | - | - | - |
| Improving Health through Prevention and Management | 93.426 | The National Cardiovascular Health Program | HC2898 | 1 | 10,000 | - | 10,000 |
| Improving Health through Prevention and Management | 93.426 | The National Cardiovascular Health Program | HC2966 | 1 | 15,000 | - | 15,000 |
| Improving Health through Prevention and Management | 93.426 | The National Cardiovascular Health Program | HC2989 | 1 | 36,283 | - | 36,283 |
| Improving Health through Prevention and Management | 93.426 | The National Cardiovascular Health Program | HC3142 | 1 | - | 3,856 | 3,856 |
| Total CFDA 93.426 | | | | | 61,283 | 3,856 | 65,139 |
| Child Care | 93.575 | Child Care and Development Block Grant | WC1084 | 1 | 461,446 | 516,805 | 978,251 |
| Total CFDA 93.505 | | | | | 461,446 | 516,805 | 978,251 |
| Community-Based Child Abuse Prevention | 93.590 | Community-Based Child Abuse Prevention Grants | HB773 Section 7 | 1 | 6,000 | - | 6,000 |
| Total CFDA 93.558 | | | | | 6,000 | - | 6,000 |
| Child Abuse and Neglect State Grants | 93.669 | Child Abuse and Neglect State Grants | HB773 Section 7 | 1 | - | 6,000 | 6,000 |
| Total CFDA 93.669 | | | | | - | 6,000 | 6,000 |
| ARPA Home Visting | 93.870 | Maternal, Infant, and Early Childhood Homevisiting Grant Program | HC2727 | 1 | 54,195 | 12,939 | 67,134 |
| MIECHV | 93.870 | Maternal, Infant, and Early Childhood Homevisiting Grant Program | HC2746 | 1 | 257,549 | 332,033 | 589,582 |
| Total CFDA 93.870 | | | | | 311,744 | 344,972 | 656,716 |
| Cancer Prevention | 93.898 | Cancer Prevention and Control Programs for State, Territorial and Trival Organizations | HC2398 | 1 | - | - | - |
| Cancer Prevention | 93.898 | Cancer Prevention and Control Programs for State, Territorial and Trival Organizations | HC2905 | 1 | 19,571 | - | 19,571 |
| Cancer Prevention | 93.898 | Cancer Prevention and Control Programs for State, Territorial and Trival Organizations | HC2989 | 1 | 5,967 | - | 5,967 |
| Cancer Control | 93.898 | Cancer Prevention and Control Programs for State, Territorial and Trival Organizations | HC3466 | 1 | - | 12,793 | 12,793 |
| Total CFDA 93.898 | | | | | 25,538 | 12,793 | 38,331 |

**State of Idaho**
**Central District Health Department (IV)**
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Years Ended June 30, 2023 and 2024

| Program Title | Assistance Listing Number | ALN Title | Contract Number | Pass-Through Entities | FY 2023 Expenditures | FY 2024 Expenditures | Total |
|---|---|---|---|---|---|---|---|
| U.S. Department of Health and Human Services (continued) | | | | | | | |
| RCORP - Mental and Behavior Health | 93.912 | Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement | 1 G28RH46297-01-00 | | $ 218,855 | $ 539,507 | $ 758,362 |
| RCORP - Implementation | 93.912 | Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement | 6 GA1RH39585-01-02 | | 321,709 | 65,222 | 386,931 |
| Total CFDA 93.912 | | | | | 540,564 | 604,729 | 1,145,293 |
| HIV Prevention | 93.917 | HIV Care Formula Grants | HC2643 | 1 | - | 49,183 | 49,183 |
| Total CFDA 93.840 | | | | | - | 49,183 | 49,183 |
| HIV Prevention | 93.940 | HIV Prevention Activities Health Department Based | HC2643 | 1 | 122,267 | 69,084 | 191,351 |
| Total CFDA 93.840 | | | | | 122,267 | 69,084 | 191,351 |
| Regional Behavioral Health Board | 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | BC0304 | 1 | 8,334 | - | 8,334 |
| GET/CHEMS | 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | HC2619 | 1 | 55,785 | 37,702 | 93,487 |
| GET/CHEMS | 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | HC3730 | 1 | - | 14,902 | 14,902 |
| CRRS | 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | ODPCRRS | 3 | 31,924 | - | 31,924 |
| SAGB | 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | ODPSAGB | 3 | 29,907 | - | 29,907 |
| Total CFDA 93.959 | | | | | 125,950 | 52,604 | 178,554 |
| Infrastructure | 93.967 | Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health | HC3434 | 1 | - | 441,787 | 441,787 |
| Total CFDA 93.967 | | | | | - | 441,787 | 441,787 |
| STD Prevention | 93.977 | Sexually Transmitted Diseases (STD) Prevention and Control Grants | HC2643 | 1 | 175,506 | 104,882 | 280,388 |
| Total CFDA 93.977 | | | | | 175,506 | 104,882 | 280,388 |
| Diabetes | 93.988 | Cooperative Agreements for State-Based Diabetes Control Programs | HC3142 | 1 | - | 8,438 | 8,438 |
| Total CFDA 93.988 | | | | | - | 8,438 | 8,438 |
| Preventative Health | 93.991 | Preventative Health and Health Service Block Grant | HC2898 | 1 | 71,118 | - | 71,118 |
| Preventative Health | 93.991 | Preventative Health and Health Service Block Grant | HC3724 | 1 | - | 67,686 | 67,686 |
| GET/CHEMS | 93.991 | Preventative Health and Health Service Block Grant | HC3730 | 1 | - | 52,635 | 52,635 |
| Total CFDA 93.991 | | | | | 71,118 | 120,321 | 191,439 |

**State of Idaho**
**Central District Health Department (IV)**
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Years Ended June 30, 2023 and 2024

| Program Title | Assistance Listing Number | ALN Title | Contract Number | Pass- Through Entities | FY 2023 Expenditures | FY 2024 Expenditures | Total |
|---|---|---|---|---|---|---|---|
| U.S. Department of Health and Human Services (continued) | | | | | | | |
| GET/CHEMS | 93.994 | Maternal and Child Health Services Block Grant to the States | HC2619 | 1 | $ 20,875 | $ 6,973 | $ 27,848 |
| Family Planning (V) | 93.994 | Maternal and Child Health Services Block Grant to the States | HC2631 | 1 | 3,480 | | 3,480 |
| Family Planning (V) | 93.994 | Maternal and Child Health Services Block Grant to the States | HC3401 | 1 | - | 2,736 | 2,736 |
| Maternal and Child Health | 93.994 | Maternal and Child Health Services Block Grant to the States | HC2865 | 1 | 3,720 | | 3,720 |
| Maternal and Child Health | 93.994 | Maternal and Child Health Services Block Grant to the States | HC2898 | 1 | 10,000 | | 10,000 |
| Maternal and Child Health | 93.994 | Maternal and Child Health Services Block Grant to the States | HC3047 | 1 | 70,825 | | 70,825 |
| Maternal and Child Health | 93.994 | Maternal and Child Health Services Block Grant to the States | HC3228 | 1 | 102,843 | | 102,843 |
| Maternal and Child Health | 93.994 | Maternal and Child Health Services Block Grant to the States | HC3540 | 1 | - | 71,000 | 71,000 |
| Maternal and Child Health | 93.994 | Maternal and Child Health Services Block Grant to the States | HC3715 | 1 | - | 93,098 | 93,098 |
| Family Planning (V) | 93.994 | Maternal and Child Health Services Block Grant to the States | HC3730 | 1 | - | 10,548 | 10,548 |
| Total CFDA 93.994 | 93.994 | | | | 211,743 | 184,355 | 396,098 |
| Total U.S. Department of Health and Human Services | | | | | 5,867,251 | 4,575,870 | 10,443,121 |
| U.S. Department of Justice (DOJ) | | | | | | | |
| BJA Comprehensive Opioid, Stimulant, and Substance Abuse | 16.838 | Comprehensive Opioid, Stimulant, and other Substance Use Program | HC3053 | 1 | 15,400 | 299 | 15,699 |
| BJA Comprehensive Opioid, Stimulant, and Substance Abuse | 16.838 | Comprehensive Opioid, Stimulant, and other Substance Use Program | HC3879 | 1 | - | 28,933 | 28,933 |
| Total CFDA 16.838 | | | | | 15,400 | 29,232 | 44,632 |
| Total U.S. Department of Justice (DOJ) | | | | | 15,400 | 29,232 | 44,632 |
| US Department of the Treasury | | | | | | | |
| Evidence-Based Home Visiting | 21.027 | Coronavirus State and Local Fiscal Recovery Funds | HC3165 | 1 | - | 267,043 | 267,043 |
| PROVIDE | 21.027 | Coronavirus State and Local Fiscal Recovery Funds | 15021 | 6 | 22,610 | 46,485 | 69,095 |
| SFAP | 21.027 | Coronavirus State and Local Fiscal Recovery Funds | 15022 | 6 | 972,040 | 1,499,655 | 2,471,695 |
| PAT | 21.027 | Coronavirus State and Local Fiscal Recovery Funds | 15023 | 6 | 91,917 | 115,993 | 207,910 |
| NFPHV | 21.027 | Coronavirus State and Local Fiscal Recovery Funds | 15024 | 6 | 217,053 | 303,487 | 520,540 |
| SBIRT | 21.027 | Coronavirus State and Local Fiscal Recovery Funds | 15025 | 6 | 7,982 | 33,535 | 41,517 |
| Total CFDA 21.027 | | | | | 1,311,602 | 2,266,198 | 3,577,800 |
| Total U.S. Department of the Treasury | | | | | 1,311,602 | 2,266,198 | 3,577,800 |
| Total Cash Expenditures | | | | | 8,662,901 | 8,243,021 | 16,905,922 |
| Non-Cash Expenditures | | | | | | | |
| WIC Food Voucher | 10.557 | WIC Special Supplemental Nutrition Program for Women, Infants, and Children | | | 3,784,154 | 4,437,614 | 8,221,768 |
| Vaccine | 93.268 | Immunization Cooperative Agreements | | | 237,836 | 261,689 | 499,525 |
| Total Non-Cash Expenditures | | | | | 4,021,990 | 4,699,303 | 8,721,293 |
| Total Expenditures of Federal Awards | | | | | $12,684,891 | $12,942,324 | $25,627,215 |

Pass Through Entities Legend
1 = Idaho Department of Health and Welfare
2 = Idaho Department of Environmental Quality
3 = Idaho Office of Drug Policy
4 = National Association of County and City Health Officials
5 = Food Research & Action Center Inc.
6 = Ada County

* Some program titles are abbreviated. The full title of each Federal Program listed above can be found at www.cfda.gov

# NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023 & JUNE 30, 2024

**NOTE 1. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2, Part 200 of the Code of Federal Regulations (CFR), Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards.* Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

The ALN refers to the *Federal Assistance Listing Number,* which is a government-wide list of individual federal programs.

**NOTE 2. WIC FOOD VOUCHERS**

The District uses the Idaho Department of Health and Welfare's determination of eligibility, if one exists, for clients participating in the Women, Infants and Children (WIC) program. If a client has not applied through the Idaho Department of Health and Welfare for eligibility in federal programs, the District determines eligibility for participation in the WIC program using federal guidelines specific to the program.

Within the WIC program, the District distributes food checks to clients and controls unissued food checks. The Idaho Department of Health and Welfare issues and redeems food checks, controls the food checks issued, and reviews program compliance. The value of the food checks redeemed through the Idaho Department of Health and Welfare during fiscal year 2023 was $8,221,768.

**NOTE 3. VALUE OF VACCINE**

The District provides vaccines free of charge to children 18 years of age or younger. The District determines whether the vaccine recipient is eligible to receive the vaccine under the Federal Immunization Grant. The vaccines are ordered by the Idaho Department of Health and Welfare, and delivered to the District as needed. The vaccine value supplied by the Idaho Department of Health and Welfare was $499,525 in FY 2023.

**NOTE 4. INDIRECT COST RATE**

The District has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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

Director Russell Duke
Board of Directors
Central District Health Department (IV)
707 Armstrong
Boise, Idaho 83704

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities and the major fund information of Central District Health (IV) (the District) as of and for the years ended June 30, 2023 and 2024, and the related notes to the financial statements, which collectively comprise the District's cash basis financial statements, and have issued our report thereon dated July 29, 2025.

## Internal Control Over Financial Reporting

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
July 29, 2025

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# Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required in accordance with the Uniform Guidance

Director Russell Duke
Board of Directors
Central District Health Department (IV)
707 Armstrong
Boise, Idaho 83704

**Report on Compliance for Each Major Federal Program**

## *Opinion on Each Major Federal Program*

We have audited Central District Health (IV)'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 Central District Health (IV)'s major federal programs for the years ended June 30, 2023 and 2024. Central District Health (IV)'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, Central District Health (IV) complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended June 30, 2023 and 2024.

### *Basis for Opinion on Each Major Federal Program*

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

We are required to be independent of Central District Health (IV) 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 Central District Health (IV)'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 Central District Health (IV)'s federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Central District Health (IV)'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 Central District Health (IV)'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 Central District Health (IV)'s internal control over compliance. Accordingly, no such opinion is expressed.

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

**Report on Internal Control Over Compliance**

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

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

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

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

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
July 29, 2025

**State of Idaho**
**Central District Health Department (IV)**
Schedule of Findings and Questioned Costs
For the Years Ended June 30, 2023 and 2024

## Section I - Summary of Auditor's Results

*Financial Statements*

| | |
|---|---|
| Type of auditor's report issued: | Unmodified |
| Internal control over financial reporting: | |
| Significant deficiency(ies) disclosed? | ☐ yes ☑ none reported |
| Material weakness(es) disclosed? | ☐ yes ☑ none reported |
| Noncompliance material to financial statements noted? | ☐ yes ☑ no |

*Federal Awards*

| | |
|---|---|
| Internal control over major programs: | |
| Significant deficiencies disclosed? | ☐ yes ☑ none reported |
| Material weaknesses disclosed? | ☐ yes ☑ none reported |

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

| | |
|---|---|
| Any audit findings disclosed that are required to be reported in accordance with 2CFR SECTION 200.516(A)? | ☐ yes ☑ no |

Identification of major programs:

| Assistance Listing Numbers | Name of Federal Program |
|---|---|
| 10.557 | WIC Special Supplemental Nutrition Program for Women, Infants, and Children |
| 21.027 | Coronavirus State and Local Fiscal Recovery |
| 93.069 | Public Health Emergency Preparedness |
| 93.870 | Maternal, Infant, and Early Childhood Homevisiting Grant Program |
| 93.912 | Rural Health Care Services Outreach |

| | |
|---|---|
| Dollar threshold used to distinguish between Type A and Type B programs: | $750,000 |
| Auditee qualified as low-risk auditee? | ☐ yes ☑ no |

**State of Idaho**
**Central District Health Department (IV)**
Schedule of Findings and Questioned Costs ( Continued)
For the Years Ended June 30, 2023 and 2024

## Section II - Financial Statement Findings

No Matters Reported

## Section III - Findings and Questioned Costs for Federal Awards

No Matters Reported

# FY-2026 Budget to Actual Report

July 2025 - September 2025

Fiscal Year % Elapsed 25.00%

| REVENUES: | FEES | | | CONTRACTS | | | OTHER | | | TOTAL REVENUE | | % to |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | Actual | % | Budget | Actual | % | Budget | Actual | % | Budget | Actual | Budget |
| Administration | 0 | 0 | 0% | 98,300 | 84,792 | 86% | 0 | 0 | 0% | 98,300 | 84,792 | 86% |
| Support Services | 0 | 0 | 0% | 31,000 | 0 | 0% | 47,900 | 125,508 | 262% | 78,900 | 125,508 | 159% |
| Community & Environmental Health | 1,443,000 | 272,467 | 19% | 3,015,800 | 1,023,166 | 34% | 1,044,100 | 676,800 | 65% | 5,502,900 | 1,972,434 | 36% |
| Family & Clinic Services | 765,000 | 287,813 | 38% | 2,510,600 | 372,046 | 15% | 437,800 | 0 | 0% | 3,713,400 | 659,859 | 18% |
| **DISTRICT TOTAL** | **2,208,000** | **560,280** | **25%** | **5,655,700** | **1,480,004** | **26%** | **1,529,800** | **802,309** | **52%** | **9,393,500** | **2,842,593** | **30%** |
| County Contributions | | | | | | | | | | 5,677,200 | 1,880,328 | 33% |
| Interest Revenue | | | | | | | | | | 475,600 | 122,259 | 26% |
| Restrict/Reserve | | | | | | | | | | 402,000 | 0 | 0% |
| **REVENUE:** | | | | | | | | | | **15,948,300** | **4,845,179** | **30%** |
| **TOTAL FUNDING:** | | | | | | | | | | **15,948,300** | **4,845,179** | **30%** |

| EXPENDITURES: | PERSONNEL | | | OPERATING | | | CAPITAL | | | TRUSTEE & BENEFITS | | | TOTAL EXPENDITURES | | % to |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | Actual | % | Budget | Actual | % | Budget | Actual | % | Budget | Actual | % | Budget | Actual | Budget |
| Administration | 523,000 | 156,233 | 30% | 129,900 | 29,111 | 22% | 0 | 0 | 0% | 5,500 | 0 | 0% | 658,400 | 185,344 | 28% |
| Support Services | 1,923,500 | 526,957 | 27% | 710,600 | 513,905 | 72% | 25,000 | 0 | 0% | 0 | 0 | 0% | 2,659,100 | 1,040,863 | 39% |
| Community & Environmental Health | 4,523,300 | 1,165,609 | 26% | 824,700 | 72,485 | 9% | 0 | 11,084 | 0% | 1,395,100 | 211,417 | 15% | 6,743,100 | 1,460,595 | 22% |
| Family & Clinic Services | 5,248,600 | 1,331,575 | 25% | 639,100 | 134,358 | 21% | 0 | 0 | 0% | 0 | 1,750 | 0% | 5,887,700 | 1,467,682 | 25% |
| **DISTRICT TOTAL** | **12,218,400** | **3,180,374** | **26%** | **2,304,300** | **749,859** | **33%** | **25,000** | **11,084** | **44%** | **1,400,600** | **213,167** | **15%** | **15,948,300** | **4,154,485** | **26%** |

# FY-2026 Revenue & Expenditure Report
July 2025 - September 2025
Fiscal Year % Elapsed 25.00%



**NOTES**

## *REVENUES:*

### *Fees:*

| | July - September | | |
|---|---|---|---|
| | FY 24 | FY 25 | FY 26 |
| Community & Environmental Health | | | |
| Sewage Disposal | 123,187 | 158,367 | 160,497 |
| Land Programs - Other | 23,180 | 27,468 | 40,149 |
| Food Programs *(updated)* | 38,753 | 38,822 | 40,106 |
| Child Care Licensing | 10,405 | 11,425 | 15,375 |
| Other (incl. Vital Stat's) | 10,639 | 55 | 16,340 |
| Subtotal: | 206,164 | 236,137 | 272,467 |
| Family & Clinic Services | | | |
| Central Care | 27,070 | 39,338 | 53,194 |
| Immunizations | 11,670 | 20,851 | 20,634 |
| Reproductive Health | 36,521 | 35,989 | 30,051 |
| Child Dental Clinic | 4,926 | 3,161 | 3,339 |
| Home Visitation | - | 48,523 | 180,595 |
| Other | 137 | 1,112 | - |
| Subtotal: | 80,324 | 148,974 | 287,813 |
| TOTAL FEES: | **286,488** | **385,112** | **560,280** |

### *Contracts:*

| | | | |
|---|---|---|---|
| Administration | - | 108,822 | 84,792 |
| Support Services | - | - | - |
| Community & Environmental Health | 1,966,883 | 1,750,638 | 1,023,166 |
| Family & Clinic Services | 608,653 | 1,050,555 | 372,046 |
| TOTAL CONTRACTS: | 2,575,536 | 2,910,015 | 1,480,004 |

| **REVENUES** | **Budget Total** | **Budget to Date** | **Actual to Date** | **% Over / -Under** |
|---|---|---|---|---|
| Fees | 2,208,000 | 552,000 | 560,280 | 1.5% |
| Contracts | 5,655,700 | 1,413,925 | 1,480,004 | 4.7% |

## *EXPENDITURES:*

### *Personnel Costs:*

| | | |
|---|---|---|
| Completed payperiods: | 7/26 | 26.9% |
| Current spending: | | 26.0% |

| **Budget Total** | **Budget to Date** | **Actual to Date** | **-Under / Over** | **% -Under / Over** |
|---|---|---|---|---|
| 12,218,400 | 3,289,569 | 3,180,374 | -109,195 | -3.3% |

### *Operating Costs:*

| **Budget Total** | **Budget to Date** | **Actual to Date** | **-Under / Over** | **% -Under / Over** |
|---|---|---|---|---|
| 2,304,300 | 576,075 | 749,859 | 173,784 | 30.2% |

### *Trustee and Benefit Costs:*

| **Budget Total** | **Budget to Date** | **Actual to Date** | **-Under / Over** | **% -Under / Over** |
|---|---|---|---|---|
| 1,400,600 | 350,150 | 213,167 | -136,983 | -39.1% |

### *Capital Outlay:*

| **Budget Total** | **Budget to Date** | **Actual to Date** | **-Under / Over** | **% -Under / Over** |
|---|---|---|---|---|
| 25,000 | 6,250 | 11,084 | 4,834 | 77.3% |

# FY-2026 Cash Balance Statement

**For Month Ending: September 2026**

**Cash Balances**

| Fund # | Name | Location | Beginning Balance | Change | Ending Balance |
|---|---|---|---|---|---|
| N/A | Cash on Hand | CDH | 2,510 | - | 2,510 |
| 29000 | Operating | State Treasurer - General | 273,489 | (131,599) | 141,891 |
| 62500 | LGIP - Operating | State Treasurer - LGIP | 10,162,034 | 942,259 | 11,104,293 |
| 62500 | LGIP - Capital | State Treasurer - LGIP | 1,000,000 | - | 1,000,000 |

**Total Cash Balances at Month End** **$ 12,248,693**

**Reserve Fund Designations**

| Special Projects/Carryover Designation | Approved Request | Expenditure to Date | Balance |
|---|---|---|---|
| Capital Improvement-Office Expansion | $ 307,000 | $ - | $ 307,000 |
| IT Equipment Support | $ 113,000 | $ - | $ 113,000 |
| Marketing | $ 95,000 | $ - | $ 95,000 |
| Program Support | $ 278,000 | $ 34,553 | $ 243,447 |
| CDH Staff | $ 670,500 | $ 2,662 | $ 667,838 |
| Training and Development | $ 25,000 | $ - | $ 25,000 |
| Vehicles | $ 100,000 | $ - | $ 100,000 |
| Retention Incentives | $ 150,000 | $ - | $ 150,000 |
| Capital Improve-Continue (McCall Facilty & Armstrong Bathroom) | $ 345,000 | $ - | $ 345,000 |
| Accela-Continuation (EHS System) | $ 140,000 | $ 2,290 | $ 137,710 |
| | $ 2,223,500 | $ 39,505 | 2,183,995 |
| Personnel Reserve Fund 27th Pay Period | | | 496,300 |
| Operational Reserve Funds | | | |
| $3,987,100 designated (3-month cash flow target = $3,987,100) | | | 3,987,100 |
| Capital Reserve Fund for Building/Capital | | | 1,000,000 |

**Total Reserve Fund Designations** **$ 7,667,394**

**Total Restricted Funds** **$ 4,609,370**

**Cash Balance Undesignated/Unrestricted** **$ (28,071)**