

Central District Board of Health Meeting | Agenda

707 N. Armstrong Pl, Boise, ID 83704

Friday, October 16, 2026 | 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 14, 2026, 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 Provide and review FY-2027 Financial Report	Laurel Gearhart, Staff
9:15	I Idaho Association of Counties Resolutions Discussion	Kristin Ryan, District Director
9:30	I Rats Plan Update	Kristin Ryan, District Director
10:00	A Review and accept the Central District Health Audit for FY-2025	Jordan Zwuygart, Auditor
10:30	A Discuss and vote on the vacant Trustee and Executive Council Member position.	Dr. Greg Ferch, Chair
11:00	I Director's Report	Kristin Ryan, District Director
11:45	I Public Health News Open Discussion	Dr. Greg Ferch, Chair
12:00	I Adjournment	Dr. Greg Ferch, Chair

Next Meeting: Friday, December 18, 2026

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: Kristin Ryan, 707 N. Armstrong Place, Boise, ID 83704. **View meetings live at:** <https://www.youtube.com/channel/UC4LJ1BM5Jv3zccecnYkXarw/>

Ada & Boise County

707 N. Armstrong Pl. Boise, ID 83704
208-375-5211

Elmore County

520 E. 8th N. Mountain Home, ID 83647
208-587-4407

Valley County

703 1st St. McCall, ID 83638
208-634-7194

CENTRAL DISTRICT HEALTH BOARD OF HEALTH REGULAR MEETING | MINUTES

707 N. Armstrong Place, Boise, ID 83704 | Syringa Conference Room

Friday, August 14, 2026 | 8:30 A.M.

View meetings live at youtube.com/channel/UC4LJ1BM5Jv3zczecYkXarw/

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; Dr. Greg Ferch, Ada County; Comr. Katlin Caldwell, Valley County; Dr. Ryan Cole, Ada County; Comr. Clay Tucker, Boise County;

Guests and Staff in attendance were Kristin Ryan, 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 Geanopulos, Communications & Marketing Manager; Becca Jenkins, HPP Program Manager; Sierra Rodriguez, Program Manager; Heather Whitehead, Health Education Specialist; Two members of the public;

Call for changes to agenda; vote to approve 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 08, 2026, Board of Health minutes – Dr. Greg Ferch, Chair

Chair Greg Ferch called for any changes to the May 08, 2026, Board of Health minutes; no changes were brought up, and the May 08, 2026, Board of Health minutes were approved.

Public Comment – Dr. Greg Ferch, Chair

Members of the public provided public comments to the Board.

Provide and review FY-2027 financial report – Laurel Gearhart, Staff

Laurel provided an overview of the current FY-2027 Budget to Actual report. We are approximately 8.33% through FY-2027. The FY-2027 Cash Balance Statement reflected a total cash balance of \$8,860,599, comprised of \$5,537,700 in total reserve fund designations, \$2,948,346 in total restricted funds, and \$374,554 in cash balance undesignated/unrestricted.

Provide and review FY-2026 year-end financial reports – Laurel Gearhart, Staff

Laurel provided an overview of the FY-2026 Year-End Budget to Actual report. The FY-2026 Cash Balance Statement reflected a total cash balance of \$9,878,000, comprised of \$6,132,649 in total reserve fund designations, \$3,208,932 in total restricted funds, and \$536,418 in cash balance undesignated/unrestricted.

Ada & Boise County

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

Laurel provided the Board with the planned FY-2026 Cash Carryover Designations, which reflected a total available cash balance of \$6,740,651. The designation of funds includes \$1,105,000 for Proposed Special Projects/Carryover Designations and \$5,537,700 for Reserve Fund Designations, resulting in an Undesignated Available Cash Balance of \$97,951.

Motion: Dr. Jane Young moved to approve the FY-2026 Cash Carryover Designations as presented, seconded by Comr. Clay Tucker; the motion was put to a vote and carried unanimously.

Kratom Information and Education – Becca Jenkins, Staff

Becca provided the Board with an educational presentation on Kratom and the difference between Kratom and 7OH and other synthetic Kratom products. Becca also provided the Board with Idaho-specific Kratom data.

Nutrition Education Program at CDH – Sierra Rodriguez, Staff

Sierra provided the Board with an overview of the Nutrition Education Program at Central District Health. The Board thanked Sierra for the work her program has done in the community.

Discuss and vote on the vacant Trustee and Executive Council Member position – Dr. Greg Ferch, Chair

The Board discussed the vacant Trustee and Executive Council Member position.

Motion: Comr. Clay Tucker moved to table the vote until the October 16, 2026, Board of Health meeting, seconded by Dr. Jane Young; the motion was put to a vote and carried unanimously.

Review and vote on whether to advance one resolution for consideration at the Idaho Association of Local Boards of Health annual meeting – Kristin Ryan, District Director

Kristin discussed the resolution Central District Health is putting forward for consideration at the Idaho Association of Local Boards of Health meeting in October, clarifying that verification of Lawful Presence under Idaho Code Title 56-230 is not required for permits.

Motion: Comr. Clay Tucker moved to advance the resolution for consideration at the Idaho Association of Local Boards of Health annual meeting, seconded by Dr. Jane Young; the motion was put to a vote and carried unanimously.

Director's Report – Kristin Ryan, District Director

Kristin provided the Board with updates from each of the four counties served by Central District Health.

Public Health News Open Discussion – Dr. Greg Ferch, Board Chair

The Board had an open discussion on current public health news topics.

Adjournment – Dr. Greg Ferch, Chair

The next Board of Health meeting will be on Friday, October 16, 2026, at 8:30 A.M. at our Boise Office. The board adjourned at 10:14 A.M.

Attest:

Dr. Greg Ferch
Board Chair

Kristin Ryan, District Director
Secretary to the Board of Health

Date approved: _____

FY-2027 Budget to Actual Report
 July 2026 - September 2026
 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%	104,500	108,503	104%	0	0	0%	104,500	108,503	104%
Support Services	0	0	0%	39,800	0	0%	10,900	10,892	100%	50,700	10,892	21%
Community & Environmental Health	1,628,400	282,359	17%	2,622,000	1,199,774	46%	1,108,000	882,743	80%	5,358,400	2,364,876	44%
Family & Clinic Services	905,900	108,211	12%	2,557,700	488,999	19%	609,000	-216,662	-36%	4,072,600	380,548	9%
DISTRICT TOTAL	2,534,300	390,570	15%	5,324,000	1,797,275	34%	1,727,900	676,973	39%	9,586,200	2,864,818	30%
* Accela fees are included in this report but have not been recorded in Luma.							County Contributions			5,847,500	1,792,363	31%
							Interest Revenue			453,000	92,198	20%
							Restrict/Reserve			278,900	0	0%
							REVENUE:			16,165,600	4,749,379	29%
							TOTAL FUNDING:			16,165,600	4,749,379	29%

EXPENDITURES:	PERSONNEL			OPERATING			CAPITAL			TRUSTEE & BENEFITS			TOTAL EXPENDITURES		% to Budget
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%	Budget	Actual	
Administration	561,900	206,829	37%	131,900	43,225	33%	0	0	0%	0	0	0%	693,800	250,054	36%
Support Services	2,030,600	551,760	27%	762,800	335,062	44%	80,000	0	0%	0	0	0%	2,873,400	886,822	31%
Community & Environmental Health	4,490,300	1,197,778	27%	1,030,500	138,184	13%	0	0	0%	1,103,600	361,759	33%	6,624,400	1,697,721	26%
Family & Clinic Services	5,256,600	1,326,072	25%	717,400	167,318	23%	0	0	0%	0	0	0%	5,974,000	1,493,390	25%
DISTRICT TOTAL	12,339,400	3,282,440	27%	2,642,600	683,789	26%	80,000	0	0%	1,103,600	361,759	33%	16,165,600	4,327,987	27%

FY-2027 Revenue & Expenditure Report

July 2026 - September 2026

Fiscal Year % Elapsed 25.00%

2

NOTES

REVENUES:Fees:

	FY-2025	July - September FY-2026	FY-2027
Community & Environmental Health*			
Sewage Disposal	158,367	160,497	204,731
Land Programs - Other	27,468	40,149	27,387
Food Programs	38,822	40,106	43,015
Child Care Licensing	11,425	15,375	7,600
Other (incl. Vital Stat's)	55	16,340	(3,560)
Subtotal:	236,137	272,467	279,173
Family & Clinic Services			
Central Care	39,338	53,194	16,985
Immunizations	20,851	20,634	9,879
Reproductive Health	35,989	30,051	9,831
Child Dental Clinic	3,161	3,339	681
Home Visitation	48,523	180,595	70,835
Other	1,112	-	-
Subtotal:	148,974	287,813	108,211
TOTAL FEES:	385,112	560,280	387,384

Contracts:

Administration	108,822	84,792	108,503
Support Services	-	-	-
Community & Environmental Health	1,750,638	1,023,166	1,199,774
Family & Clinic Services	1,050,555	372,046	488,999
TOTAL CONTRACTS:	2,910,015	1,480,004	1,797,275

REVENUES	Budget Total	Budget to Date	Actual to Date	% Over / -Under
Fees	2,534,300	633,575	387,384	-38.9%
Contracts	5,324,000	1,331,000	1,797,275	35.0%

EXPENDITURES:Personnel Costs:

Completed payperiods:	7/26	26.9%
Current spending:		26.6%

Budget Total	Budget to Date	Actual to Date	-Under / Over	% -Under / Over
12,339,400	3,322,146	3,282,440	-39,707	-1.2%

Operating Costs:

Budget Total	Budget to Date	Actual to Date	-Under / Over	% -Under / Over
2,642,600	660,650	683,789	23,139	3.5%

Trustee and Benefit Costs:

Budget Total	Budget to Date	Actual to Date	-Under / Over	% -Under / Over
1,103,600	275,900	361,759	85,859	31.1%

Capital Outlay:

Budget Total	Budget to Date	Actual to Date	-Under / Over	% -Under / Over
80,000	20,000	-	-20,000	-100.0%

* FY-2027 CEH Fees numbers are fees collected in the old system and includes fees collected in Accela, verified with Tyler Idaho and the State Treasurer's Office. Accela numbers have not been processed in Luma.

FY-2027 Cash Balance Statement

For Month Ending: September 2026

Cash Balances

<u>Fund #</u>	<u>Name</u>	<u>Location</u>	<u>Beginning Balance</u>	<u>Change</u>	<u>Ending Balance</u>
N/A	Cash on Hand	CDH	2,510	-	2,510
29000	Operating	State Treasurer - General	664,439	(424,074)	240,364
62500	LGIP - Operating	State Treasurer - LGIP	8,211,052	552,198	8,763,249
62500	LGIP - Capital	State Treasurer - LGIP	1,000,000	-	1,000,000

Total Cash Balances at Month End **\$ 10,006,123**

Reserve Fund Designations

<u>Special Projects/Carryover Designation</u>	<u>Approved Request</u>	<u>Expenditure to Date</u>	<u>Balance</u>
Capital Improvement-Office Expansion	\$ 150,000	\$ 1,000	\$ 149,000
Retention Incentives	\$ 185,000	\$ -	\$ 185,000
Capital Improvement-Armstrong Bathroom Completion	\$ 100,000	\$ 140,037	\$ -
Accela Implementation Completion	\$ 100,000	\$ 22,050	\$ 77,950
Armstrong Roof	\$ 250,000	\$ -	\$ 250,000
Staff Development	\$ 25,000	\$ 9,680	\$ 15,320
FCS Marketing	\$ 30,000	\$ 2,520	\$ 27,480
Rodent Abatement and Prevention	\$ 250,000	\$ -	\$ 250,000
Storage Container Removal and Replacement	\$ 15,000	\$ -	\$ 15,000
	\$ 1,105,000	\$ 175,288	\$ 969,749

Personnel Reserve Fund 27th Pay Period 496,300

Operational Reserve Funds
 \$4,041,400 designated (3-month cash flow target = \$4,041,400) 4,041,400

Capital Reserve Fund for Building/Capital 1,000,000

Total Reserve Fund Designations **\$ 6,507,449**

Total Restricted Funds **\$ 3,703,228**

Cash Balance Undesignated/Unrestricted **\$ (204,554)**

CENTRAL DISTRICT HEALTH DEPARTMENT(IV)

Report on Audited
Basic Cash Basis
Financial Statements
and
Supplemental Information

For the Years Ended June 30, 2025 and 2024



ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

16130 North Merchant Way, Suite 120 ♦ Nampa, Idaho 83687

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, 2025 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

Table of Contents

	<u>Page</u>
Independent Auditor's Report	4
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position – Cash Basis	7
Statement of Activities –Cash Basis	8
Fund Financial Statements:	
Statement of Cash Assets and Fund Balances – Governmental Funds	9
Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Basis Fund Balances – Governmental Funds	10
Notes to Financial Statements	11
SUPPLEMENTARY INFORMATION	
Schedule of Cash Receipts and Disbursements – Budget to Actual	19
Note to Supplementary Information	20
FEDERAL REPORTS	
Schedule of Expenditures of Federal Awards	22
Notes to the Schedule of Expenditures of Federal Awards	26
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 <i>Government Auditing Standards</i>	27
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance with The Uniform Guidance	29
Schedule of Findings and Questioned Costs	32



ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

16130 North Merchant Way, Suite 120 ♦ Nampa, Idaho 83687

Phone: 208-459-4649 ♦ FAX: 208-229-0404

Independent Auditor's Report

Director Kristin Ryan
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, 2025 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, 2025 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 August 11, 2026 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
August 11, 2026

State of Idaho
Central District Health Department (IV)
Statement of Net Position - Cash Basis
As of June 30, 2025 and 2024

	June 30, 2025 Governmental Activities	June 30, 2024 Governmental Activities
Assets		
Cash and Cash Equivalents	\$ 11,481,530	\$ 11,141,406
Total Assets	<u>11,481,530</u>	<u>11,141,406</u>
Net Position		
Restricted	3,728,580	4,354,066
Unrestricted	7,752,950	6,787,340
Total Net Position	<u>\$ 11,481,530</u>	<u>\$ 11,141,406</u>

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, 2025

		Program Receipts		Net (Disbursements) Receipts and Changes in Cash Balance
	Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary Government:				
Governmental Activities:				
Other (No project)	\$ 1,630	\$ -	\$ -	(1,630)
Administration	749,036	-	437,045	(311,991)
Support Services	3,353,355	(5,752)	(27,564)	(3,386,671)
Community & Environmental Health	7,595,590	1,348,520	3,598,053	(2,649,017)
Family & Clinic Services	5,183,732	553,673	3,445,705	(1,184,354)
Total Governmental Activities	<u>\$ 16,883,343</u>	<u>\$ 1,896,441</u>	<u>\$ 7,453,239</u>	<u>(7,533,663)</u>

General Receipts:	
State	731,389
Interest and Investments	1,378,755
County	5,763,643
Total General Revenues	<u>7,873,787</u>
Change in Net Position	340,124
Net Position, Beginning of Year	11,141,406
Net Position, End of Year	<u>\$ 11,481,530</u>

For the Year Ended June 30, 2024

		Program Receipts		Net (Disbursements) Receipts and Changes in Cash Balance
	Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary Government:				
Governmental Activities:				
Administration	\$ 842,366	\$ 500	\$ 330,538	\$ (511,328)
Support Services	4,066,950	1,259	13,276	(4,052,415)
Community & Environmental Health	5,399,079	1,325,052	5,104,090	1,030,063
Family & Clinic Services	6,360,169	544,417	4,726,774	(1,088,978)
Total Governmental Activities	<u>\$ 16,668,564</u>	<u>\$ 1,871,228</u>	<u>\$ 10,174,678</u>	<u>(4,622,658)</u>

General Receipts:	
State	523,080
Interest and Investments	496,965
County	4,704,272
Total General Revenues	<u>5,724,317</u>
Change in Net Position	1,101,659
Net Position, Beginning of Year	10,039,747
Net Position, End of Year	<u>\$ 11,141,406</u>

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, 2025 and 2024

	June 30, 2025 <u>General Fund</u>	June 30, 2024 <u>General Fund</u>
Assets		
Cash and Cash Equivalents	\$ 11,481,530	\$ 11,141,406
Total Assets	<u>\$ 11,481,530</u>	<u>\$ 11,141,406</u>
Fund Balances		
Restricted	\$ 3,728,580	\$ 4,354,066
Committed	6,684,264	6,684,090
Assigned	1,068,686	103,250
Total Cash Basis Fund Balances	<u>\$ 11,481,530</u>	<u>\$ 11,141,406</u>

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 Year Ended June 30, 2025

	June 30, 2025	June 30, 2024
	<u>General Fund</u>	<u>General Fund</u>
Cash Receipts		
Health and Professional Services	\$ 1,896,441	\$ 1,871,227
Interest, Rent, and Investment Income	1,354,606	496,964
Federal Grants	6,885,557	10,174,678
State Grants	731,389	523,080
City/County Grants	6,355,475	4,704,272
Total Cash Receipts	<u>17,223,468</u>	<u>17,770,221</u>
Cash Disbursements		
Administration	750,666	842,364
Support Services	3,085,767	3,986,218
Community & Environmental Health	7,595,590	5,399,079
Family & Clinic Services	5,183,732	6,360,169
Capital Outlay	267,589	80,732
Total Cash Disbursements	<u>16,883,344</u>	<u>16,668,562</u>
Excess (Deficiency) of Receipts		
Over Disbursements - Net Change in Cash Balance	340,124	1,101,659
Beginning Cash Basis Fund Balance	11,141,406	10,039,747
Ending Cash Basis Fund Balance	<u>\$ 11,481,530</u>	<u>\$ 11,141,406</u>

The accompanying notes are an integral
part of the financial statements

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2025 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, 2025 and 2024, the District had \$3,728,580 and \$4,354,066 of restricted net position.

Unrestricted Net Position

For the year ended June 30, 2025, the District's total net position was \$11,481,530 of which \$7,752,950 is 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, the District has listed \$3,728,580 and \$4,354,066 as restricted for the years ended June 30, 2025 and June 30, 2024. For the year ended June 30, 2025 these funds were received in advance to support the following projects or program activities: Opioid Settlement (\$3,413,411), State Funds including Millennium Fund (\$107,964), Funds Restricted for FY25 Encumbrances (\$207,205). 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), WICHHC 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 (27th Pay Period). Board-committed funds for the years June 30, 2025, and 2024, totaled \$6,684,264 and \$6,684,090, respectively.

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. Assigned funds for the years ended June 30, 2025, and 2024 totaled \$1,068,686 and \$103,250, respectively.

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, 2025 and 2024, the weighted average maturity was 76 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 at June 30, 2025 and 2024:

<u>LGIP</u>	<u>Fair Value</u>
June 30, 2025	\$11,205,531
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 is a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies, and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and 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, 2025, it was 7.16% of covered compensation. The employer contribution rate is set by the Retirement Board and was 11.96% of covered compensation. The District contributions required and paid were \$935,523 for the year ended June 30, 2025 and \$885,738 for the year ended June 30, 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 fiscal year 2025 were \$15,753. Operating leases contain various renewal options, as well as some purchase options.

The District has future minimum lease commitments for non-cancellable 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	\$15,753.00
McCall	Health and Welfare	\$0
FY 25 Total		\$15,753.00

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
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.

SUPPLEMENTARY INFORMATION

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

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Cash Receipts				
State	\$ 557,100	\$ 692,700	\$ 731,389	\$ 38,689
County	5,511,800	5,511,800	5,763,643	251,843
Contracts	8,143,800	7,578,300	7,453,239	(125,061)
Fees	1,960,500	1,874,400	1,896,441	22,041
Interest, Rent, and Investment Income	637,500	485,900	1,378,756	892,856
Miscellaneous Revenue	1,243,000	1,205,500	-	(1,205,500)
Total Cash Receipts	<u>\$ 18,053,700</u>	<u>\$ 17,348,600</u>	<u>\$ 17,223,468</u>	<u>\$ (125,132)</u>
Cash Disbursements				
Personnel Costs	\$ 12,164,100	\$ 11,591,100	\$ 11,272,438	\$ 318,662
Operating	4,691,700	4,191,500	4,471,940	(280,440)
Capital Outlay	464,000	484,000	267,589	216,411
Trustee Benefits	733,900	1,082,000	871,377	210,623
Total Cash Disbursements	<u>\$ 18,053,700</u>	<u>\$ 17,348,600</u>	<u>\$ 16,883,344</u>	<u>\$ 465,256</u>

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		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 Investment Income	140,500	130,400	496,964	366,564
Miscellaneous Revenue	260,100	305,199	-	(305,199)
Total Cash Receipts	<u>\$ 17,535,400</u>	<u>\$ 17,787,400</u>	<u>\$ 17,770,221</u>	<u>\$ (17,179)</u>
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 Outlay	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 Disbursements	<u>\$ 17,535,400</u>	<u>\$ 17,787,400</u>	<u>\$ 16,668,562</u>	<u>\$ 1,118,838</u>

The accompanying notes are an integral
part of the financial statements

NOTE TO SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2025

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 Year Ended June 30, 2025

Program Title	Assistance Listing Number	ALN Title	Contract Number	Pass- Through Entities	FY 2025 Expenditures
<u>US Department of Agriculture</u>					
WIC Administration	10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	HC2063	1	\$ 130,923
WIC Administration	10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	HC5993	1	1,299,797
WIC CIAO	10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	238DC001M2003	5	166,930
Total ALN 10.557					<u>1,597,650</u>
WIC Administration	10.578	WIC Grants to States	HC2063	1	27,762
Total ALN 10.578					<u>27,762</u>
Total US Department of Agriculture					<u>1,625,412</u>
<u>US Environmental Protection Agency</u>					
Public Drinking Water	66.432	State Public Water System Supervision	K346	2	59,790
Total ALN 66.432					<u>59,790</u>
Total US Environmental Protection Agency					<u>59,790</u>
<u>US Department of Health and Human Services</u>					
MRC ORA	93.008	Medical Reserve Corps Small Grant Program	MRC 23-0229	4	1,356
Total ALN 93.008					<u>1,356</u>
PHEP	93.069	Public Health Emergency Preparedness	HC5637	1	449,064
Total ALN 93.069					<u>449,064</u>
TB Control and DOT	93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	HC1696	1	3,997
TB Elimination and Laboratory	93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	HC7020	1	10,435
Total ALN 93.116					<u>14,432</u>
Drug Misuse and Overdose	93.136	Injury Prevention and Control Research and State and Community Based Programs	HC3879	1	17,164
Drug Misuse and Overdose	93.136	Injury Prevention and Control Research and State and Community Based Programs	HC6057	1	59,266
Total ALN 93.136					<u>76,430</u>
Title X Family Planning	93.217	Family Planning Services	HC5443	1	112,101
Total ALN 93.217					<u>112,101</u>
Oral Health Screening	93.236	Grants to States to Support Oral Health Workforce Activities	HC6899	1	4,130
Total ALN 93.236					<u>4,130</u>

State of Idaho
Central District Health Department (IV)
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Year Ended June 30, 2025

Program Title	Assistance Listing Number	ALN Title	Contract Number	Pass- Through Entities	FY 2025 Expenditures
<u>US Department of Health and Human Services (continued)</u>					
Immunization Cooperative Agreements Total ALN 93.268	93.268	Immunization Cooperative Agreements	HC5545	1	\$ 29,712 <u>29,712</u>
Viral Hepatitis Prevention and Control	93.270	Viral Hepatitis Prevention and Control	HC5607	1	16,297
Viral Hepatitis Prevention and Control Total ALN 93.270	93.270	Viral Hepatitis Prevention and Control	HC7351	1	794 <u>17,091</u>
Prevention and Control of Emerging Infectious Diseases (ELC) NEDSS	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	HC3254	1	82,108
Total ALN 93.323	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	HC3304	1	162,229 <u>244,337</u>
State Actions to Improve Oral Health Outcomes Total ALN 93.366	93.366	State Actions to Improve Oral Health Outcomes	HC3199	1	6,093 <u>6,093</u>
Tobacco Prevention and Cessation Activities Total ALN 93.387	93.387	National and State Tobacco Control Program	HC5350	1	31,268 <u>31,268</u>
Enhancing Cardiovascular Health	93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	2023-030801	4	2,001
Improving Social Determinants of Health	93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	2023-052602	4	3,016
SSIF Training	93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	2024-010307	4	5,379
Syphilis Awareness	93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	2024-011609	4	175
Suicide Prevention Total ALN 93.421	93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	2025-021805	4	5,252 <u>15,823</u>
477 Cluster Child Care Total ALN 93.575	93.575	Child Care and Development Block Grant	WC2268	1	592,339 <u>592,339</u>
Total 477 Cluster					<u>592,339</u>
ARPA for Home Visting Home Health Services Total ALN 93.870	93.870	Maternal, Infant, and Early Childhood Homevisiting Grant Program	HC2727	1	17
	93.870	Maternal, Infant, and Early Childhood Homevisiting Grant Program	HC2746	1	375,858 <u>375,875</u>
Cancer Prevention and Control Total ALN 93.898	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC5618	1	16,198 <u>16,198</u>
RCORP - Mental and Behavior Health Total ALN 93.912	93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	22G28RH46297	0	522,204 <u>522,204</u>

State of Idaho
Central District Health Department (IV)
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Year Ended June 30, 2025

Program Title	Assistance Listing Number	ALN Title	Contract Number	Pass- Through Entities	FY 2025 Expenditures
<u>US Department of Health and Human Services (continued)</u>					
HIV and STD Prevention	93.917	HIV Care Formula Grants	HC2643	1	\$ 2,082
HIV and STD Prevention	93.917	HIV Care Formula Grants	HC6077	1	40,000
HIV and STD Prevention	93.917	HIV Care Formula Grants	HC7049	1	<u>3,579</u>
Total ALN 93.917					<u>45,662</u>
HIV and STD Prevention	93.940	HIV Prevention Activities Health Department Based	HC2643	1	1,191
HIV and STD Prevention	93.940	HIV Prevention Activities Health Department Based	HC6077	1	51,851
HIV and STD Response	93.940	HIV Prevention Activities Health Department Based	HC7049	1	<u>5,294</u>
Total ALN 93.940					<u>58,336</u>
Western Idaho Collective Health Co	93.959	Block Grants for Prevention and Treatment of Substance Abuse	HC3730	1	<u>39,556</u>
Total ALN 93.959					<u>39,556</u>
Western Idaho Collective Health Co	93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	HC3730/HC4963	1	4,236
Workforce and Foundational Activities	93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	HC5503	1	<u>363,055</u>
Total ALN 93.967					<u>367,291</u>
HIV and STD Prevention	93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	HC6077	1	41,613
STD and HIV Response	93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	HC7049	1	<u>35,847</u>
Total ALN 93.977					<u>77,460</u>
National Diabetes Prevention	93.988	Cooperative Agreements for State-Based Diabetes Control Programs	HC5526	1	<u>16,000</u>
Total ALN 93.988					<u>16,000</u>
Preventive Health	93.991	Preventive Health and Health Service Block Grant	HC6467	1	70,434
Western Idaho Collective Health Co	93.991	Preventive Health and Health Service Block Grant	HC3730	1	<u>13,229</u>
Total ALN 93.991					<u>83,663</u>
<u>U.S. Department of Health and Human Services (continued)</u>					
Oral Health Education	93.994	Maternal and Child Health Services Block Grant to the States	HC3540	1	68,000
Western Idaho Collective Health Co	93.994	Maternal and Child Health Services Block Grant to the States	HC3730	1	9,638
Family Planning (V)	93.994	Maternal and Child Health Services Block Grant to the States	HC6588	1	<u>94,053</u>
Total ALN 93.994	93.994				<u>171,691</u>
Total U.S. Department of Health and Human Services					<u>3,368,109</u>

State of Idaho
Central District Health Department (IV)
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Year Ended June 30, 2025

Program Title	Assistance Listing Number	ALN Title	Contract Number	Pass- Through Entities	FY 2025 Expenditures
<u>U.S. Department of Justice (DOJ)</u>					
Drug Misuse and Overdose	16.838	Comprehensive Opioid, Stimulant, and other Substance Use Program	HC3879	1	5,501
Drug Misuse and Overdose	16.838	Comprehensive Opioid, Stimulant, and other Substance Use Program	HC6057	1	22,450
Total ALN 16.838					27,951
Total U.S. Department of Justice (DOJ)					27,951
<u>U.S. Department of Transportation (DOT)</u>					
Highway Safety Cluster					
Seat Belt Observational Survey	20.616	National Priority Safety Programs	ITD OHS 2024	7	2,687
Seat Belt Observational Survey	20.616	National Priority Safety Programs	ITD OHS 2025	7	1,818
Total ALN 20.616					4,505
Total Highway Safety Cluster					4,505
Total U.S. Department of Transportation (DOT)					4,505
<u>US Department of the Treasury</u>					
Evidence-Based Home Visiting	21.027	Coronavirus State and Local Fiscal Recovery Funds	HC3165	1	102,324
Project PROVIDE	21.027	Coronavirus State and Local Fiscal Recovery Funds	15021	6	63,880
SFAP	21.027	Coronavirus State and Local Fiscal Recovery Funds	15022	6	932,218
PAT	21.027	Coronavirus State and Local Fiscal Recovery Funds	15023	6	60,064
NFPHV	21.027	Coronavirus State and Local Fiscal Recovery Funds	15024	6	205,157
SBIRT	21.027	Coronavirus State and Local Fiscal Recovery Funds	15025	6	5,533
Total ALN 21.027					1,369,176
Total U.S. Department of the Treasury					1,369,176
Total Cash Expenditures					6,454,944
<u>Non-Cash Expenditures</u>					
WIC Food Voucher	10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children			4,560,670
Vaccine	93.268	Immunization Cooperative Agreements			323,524
Total Non-Cash Expenditures					4,884,194
Total Expenditures of Federal Awards					\$ 11,339,138

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
- 7 - IDAHO TRANSPORTATION DEPARTMENT

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

NOTES TO SCHEDULE OF EXPENDITURES

OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2025

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 2025 was \$4,560,670.

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 \$323,524 in FY 2025.

NOTE 4. INDIRECT COST RATE

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



ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

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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 Kristin Ryan
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 year ended June 30, 2025, 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 August 11, 2026.

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
August 11, 2026



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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 Kristin Ryan
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 year ended June 30, 2025. 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 year ended June 30, 2025.

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.

Zwysart John & Associates, CPAs PLLC

Nampa, Idaho
August 11, 2026

State of Idaho
Central District Health Department (IV)
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

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

93.268

Immunization Cooperative Agreements

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 Year Ended June 30, 2025

Section II - Financial Statement Findings

No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

No Matters Reported