

Community Council of Idaho, Inc.

Caldwell, Idaho

Financial Statements and Additional Information
Year Ended June 30, 2011

Community Council of Idaho, Inc.

Financial Statements and Additional Information
Year Ended June 30, 2011

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Independent Auditor's Report

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

We have audited the accompanying statement of financial position of Community Council of Idaho, Inc. (a nonprofit organization) as of June 30, 2011, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Community Council of Idaho, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Community Council of Idaho, Inc. as of June 30, 2011, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2011, on our consideration of Community Council of Idaho, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Community Council of Idaho, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards, Schedule A, which includes the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; schedule of program activity, Schedule B, schedule of financial information for clinic services, Schedule C, and schedule of operations by activity, Schedule D, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, the information in these schedules is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Wipfli LLP

December 20, 2011
Madison, Wisconsin

Community Council of Idaho, Inc.

Statement of Financial Position June 30, 2011

<i>Assets</i>	
Current assets:	
Cash	\$ 655,426
Accounts receivable, net	105,090
Grants receivable	888,650
Other assets	170,585
Total current assets	1,819,751
Other assets:	
Escrow reserves	84,243
USDA reserves	281,183
Total other assets	365,426
Property and equipment, net	4,936,828
TOTAL ASSETS	\$ 7,122,005
<i>Liabilities and Net Assets</i>	
Current liabilities:	
Current portion of notes payable	\$ 316,940
Line of credit	709,017
Accounts payable	387,900
Accrued payroll and related liabilities	642,491
Accrued vacation	132,928
Security deposit liability	48,491
Grant funds received in advance	10,908
Total current liabilities	2,248,675
Long-term liabilities:	
Notes payable	3,369,520
Total liabilities	5,618,195
Net assets:	
Unrestricted	1,316,076
Temporarily restricted	187,734
Total net assets	1,503,810
TOTAL LIABILITIES AND NET ASSETS	\$ 7,122,005

See accompanying notes to financial statements.

Community Council of Idaho, Inc.

Statement of Activities Year Ended June 30, 2011

	Unrestricted	Temporarily Restricted	Total
Revenue:			
Grant revenue	\$ 10,681,056	\$ 0	\$ 10,681,056
Other income	927,303	0	927,303
Rental income	705,008	0	705,008
In-kind contributions	298,621	0	298,621
Total revenue	12,611,988	0	12,611,988
Expenses:			
Personnel	6,664,796	0	6,664,796
Fringe benefits	1,796,836	0	1,796,836
Contractual	359,753	0	359,753
Travel	201,246	0	201,246
Occupancy	1,300,265	0	1,300,265
Supplies	842,702	0	842,702
Minor equipment and maintenance	48,699	0	48,699
Other	557,176	0	557,176
Training	392,378	0	392,378
Depreciation	522,134	0	522,134
In-kind expense	298,621	0	298,621
Total expenses	12,984,606	0	12,984,606
Change in net assets	(372,618)	0	(372,618)
Net assets at beginning of year	1,688,694	187,734	1,876,428
Net assets at end of year	\$ 1,316,076	\$ 187,734	\$ 1,503,810

Community Council of Idaho, Inc.

Statement of Cash Flows Year Ended June 30, 2011

Increase (decrease) in cash:	
Cash flows from operating activities:	
Change in net assets	(\$ 372,618)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	522,134
Bad debt expense	27,139
Changes in operating assets and liabilities:	
Accounts receivable	(69,544)
Grants receivable	512,146
Other assets	(17,450)
Accounts payable	(273,309)
Accrued payroll and related liabilities	31,444
Accrued vacation	(31,887)
Security deposit liability	(13,165)
Grant funds received in advance	(16,304)
Net cash provided by operating activities	298,586
Cash flows from investing activities:	
Deposits to reserves	(41,218)
Withdrawals from reserves	58,825
Purchase of property and equipment	(413,584)
Net cash used in investing activities	(395,977)
Cash flows from financing activities:	
Proceeds from debt	185,631
Proceeds from line of credit	330,628
Principal payments on notes payable	(372,034)
Net cash provided by financing activities	144,225
Change in cash	46,834
Cash at beginning of year	608,592
Cash at end of year	\$ 655,426
Schedule of other cash activity:	
Interest paid and expensed	\$ 99,690
Schedule of noncash activity:	
Debt financed equipment purchase	\$ 279,172

See accompanying notes to financial statements.

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies**

Nature of Operations

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

Basis of Presentation

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

Classification of Net Assets

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

Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of CC of Idaho and/or the passage of time. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by CC of Idaho. Generally, the donors of these assets permit CC of Idaho to use all or part of the income earned on any related investments for general or specific purposes. Currently, CC of Idaho does not have any permanently restricted net assets.

Revenue Recognition

Rental income is recognized as revenue in the period when it is earned.

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as contributions released from restrictions.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Community Council of Idaho, Inc.

Notes to Financial Statements

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

Revenue Recognition (Continued)

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

A. Grant Awards that are Contributions

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related expenses are incurred. Amounts received in excess of expenses are reflected in the statement of financial position as grant funds received in advance.

B. Grant Awards that are Exchange Transactions

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed. Amounts received in excess of those earned are reflected in the statement of financial position as deferred revenue.

Use of Estimates

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

Accounts Receivable

Accounts receivable consist of receivables for clinic patient co-pays and rents. CC of Idaho analyzes the receivables based on prior collection experience, and specific customer attributes. CC of Idaho writes off a receivable when all collection efforts have been exhausted. There is an allowance for uncollectible accounts of \$39,086 at June 30, 2011.

Property and Equipment

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

Property and equipment purchased with grant funds are owned by CC of Idaho while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds there from, is subject to funding source regulations. Property and equipment purchased with grant funds, net of depreciation, was \$1,093,259 at June 30, 2011.

Community Council of Idaho, Inc.

Notes to Financial Statements

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

Income Taxes

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

CC of Idaho is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. CC of Idaho has determined there are no amounts to record as assets or liabilities related to uncertain tax positions. Federal tax returns for the fiscal years 2008, and thereafter remain subject to examination by the Internal Revenue Service.

In-Kind Contributions

CC of Idaho has recorded in-kind contributions for space, supplies, and professional services in the statement of activities in accordance with generally accepted accounting standards. Those standards require that only contributions of services received that create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The accounting standard requirements are different than the in-kind requirements of several of CC of Idaho's grant awards. CC of Idaho received contributions of nonprofessional volunteers during the year with a value of \$118,357 for its Head Start program which are not recorded in the statement of activities.

Cost Allocation

Joint costs are allocated to benefiting programs using an indirect cost rate. Joint costs are those costs incurred for the common benefit of all CC of Idaho's programs that cannot be readily identified with a final cost objective. The indirect cost rate has been approved by the U.S. Department of Health and Human Services.

Subsequent Events

Subsequent events have been evaluated through December 20, 2011, which is the date the financial statements were available to be issued.

Note 2 **Concentration of Credit Risk**

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

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 3 Grants Receivable

The grants receivable balance represents amounts due from the various funding sources as follows:

Direct federal programs	\$ 801,456
State and local programs	87,194
<u>Total</u>	<u>\$ 888,650</u>

Note 4 Escrow Reserves

Reserves of \$84,243 represent an escrow associated with one of CC of Idaho's mortgages with the Idaho Housing and Finance Association. These funds will remain with the Idaho Housing and Finance Association until CC of Idaho requests and receives approval to use the funds for building improvements or repairs.

Note 5 USDA Reserves

USDA reserves of \$281,183 represent replacement reserves associated with the USDA Rural Development properties owned by CC of Idaho. The mortgage agreements require CC of Idaho fund these reserves and prior to withdrawing funds, CC of Idaho must request and receive approval to use the funds for building improvements or repairs. USDA reserves as of June 30, 2011, are as follows:

	Beginning Balance	Additions	Interest	Expenditures	Ending Balance
Colonia Cesar Chavez	\$ 36,819	\$ 5,251	\$ 38	(\$ 3,334)	\$ 38,774
Colonia De Colores	54,374	6,125	28	(746)	59,781
El Rancho Grande Estates	70,146	11,890	26	(27,665)	54,397
Project Home	88,756	6,200	45	(14,833)	80,168
Un Nuevo Amanecer	53,639	6,644	27	(12,247)	48,063
<u>Total</u>	<u>\$ 303,734</u>	<u>\$ 36,110</u>	<u>\$ 164</u>	<u>(\$ 58,825)</u>	<u>\$ 281,183</u>

Included in cash on the statement of financial position is \$88,143 of cash held for operating and security deposits for the USDA properties as of June 30, 2011, as follows:

	Security Deposits	Operating
Colonia Cesar Chavez	\$ 6,253	\$ 842
Colonia De Colores	9,736	54,274
El Rancho Grande Estates	5,111	310
Project Home	6,187	65
Un Nuevo Amanecer Apartments	4,583	782
<u>Totals</u>	<u>\$ 31,870</u>	<u>\$ 56,273</u>

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 6 Property and Equipment

A summary of property and equipment is as follows:

Land	\$ 764,702
Buildings and improvements	11,976,973
Equipment	2,411,188
	<u>15,152,863</u>
Accumulated depreciation	<u>(10,216,035)</u>
Property and equipment, net	<u>\$ 4,936,828</u>

Note 7 Notes Payable

Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$347, due January 2013. The mortgage is collateralized by the Colonia De Colores real estate. \$ 7,210

Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$611, due March 2019. The mortgage is collateralized by the El Rancho Grande real estate. 59,745

Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$3,245, due January 2031. The mortgage is collateralized by the Un Nuevo Amanecer real estate. 656,156

Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$962, due March 2026. The mortgage is collateralized by the Project Hope real estate. 158,190

Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$979, due June 2028. The mortgage is collateralized by the Colonia Caesar Chavez real estate. 184,500

Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$186, due December 2033. The mortgage is collateralized by Colonia De Colores real estate. 43,124

Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$290, due May 2037. The mortgage is collateralized by the Project Hope real estate. 79,356

Mortgage payable to USDA Rural Development, at 1% interest with monthly payments of \$1,070, due July 2038. The mortgage is collateralized by the Colonia De Colores real estate. 303,779

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 7	Notes Payable (Continued)	
	Note payable to DCFS USA, LLC , at 5.5% interest with yearly payments of \$98,571, due October 2012. The note is collateralized by six 2011 buses.	181,231
	Mortgage payable to Idaho Housing Agency, at 0% interest with monthly payments of \$1,885, due January 2034. The mortgage is collateralized by the Colonia Caesar Chavez real estate.	486,241
	Mortgage payable to Wells Fargo, at 5.25% interest with monthly payments of \$5,572, due October 2013. The mortgage is unsecured.	146,587
	Mortgage payable to Wells Fargo, at 7.5% interest with monthly payments of \$1,624, due November 2012. The mortgage is collateralized by the El Milagro real estate.	148,169
	Mortgage payable to Wells Fargo, at 5.5% interest with monthly payments of \$6,811, due April 2022. The mortgage is collateralized by the El Mercado real estate. In September 2011, this mortgage was refinanced with Wells Fargo. In the refinancing, an additional \$295,000 was added to the note for improvements to the building. The interest on the new mortgage is variable until May 2012, with an initial rate of 5.25%. In May, the interest rate will be fixed at 6.05%. The note requires interest only payments until May 2012 at which time monthly payments of \$7,063 will be required. The mortgage matures April 2022.	680,655
	Mortgage payable to Idaho Housing Agency, at 0% interest with monthly payments of \$2,089, due October 2033. The mortgage is collateralized by the El Milagro real estate.	551,517
	Total	3,686,460
	Current maturities	(316,940)
	<u>Long-term portion</u>	<u>\$ 3,369,520</u>
	Future debt maturities under refinanced terms and conditions as of June 30, 2011, are as follows:	
	2012	\$ 316,940
	2013	462,303
	2014	165,245
	2015	150,078
	2016	147,893
	<u>Thereafter</u>	<u>2,444,001</u>
	<u>Total</u>	<u>\$ 3,686,460</u>

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 8 Line of Credit

CC of Idaho has an available unsecured line of credit in the amount of \$750,000 with Wells Fargo Bank. The line of credit matures in April 2012, with a variable interest rate of prime + 0.6% with a floor of 5%. The rate is 5% at June 30, 2011. The balance due on the line of credit at June 30, 2011, is \$709,017.

CC of Idaho has a loan covenant on the unsecured line of credit. The covenant states that the line of credit is to maintain a zero balance for 15 consecutive days. CC of Idaho was not in compliance with this covenant during the year ended June 30, 2011, and subsequently received a covenant waiver from Wells Fargo.

Note 9 Operating Leases

CC of Idaho leases various facilities for operation of its programs. Rent expense for the year was \$273,533. Future minimum lease payments are as follows:

2012	\$ 193,941
2013	48,495
2014	24,998
2015	9,000
<u>Total</u>	<u>\$ 276,434</u>

Note 10 Lessor Activity

CC of Idaho leases space to others in their administrative building under various terms. Some of the lease agreements contain renewal options. Rental income earned for the year ended June 30, 2011, was \$68,605. Future expected receipts are as follows:

2012	\$ 6,567
<u>Total</u>	<u>\$ 6,567</u>

In addition to the above rental agreements, CC of Idaho owns apartments that are rented to low-income and seasonal tenants under annual leases. Rental income earned for the year ended June 30, 2011, was \$624,660. CC of Idaho also received grant funds of \$190,743 for tenant rental assistance for these apartments, which is included in grant revenue in the statement of activities. CC of Idaho also rents out space in another facility where rent was collected in the amount of \$11,743 for the year ended June 30, 2011.

A summary of the acquisition costs and accumulated depreciation on the above properties at June 30, 2011, is as follows:

Land	\$ 353,511
Buildings	9,963,084
Subtotal	10,316,595
Accumulated depreciation	(6,964,795)
<u>Net</u>	<u>\$ 3,351,800</u>

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 11 Functional Classifications of Expenses

The following program and supporting services are reflected in the statement of activities for the year ended June 30, 2011:

Federal, state, and local programs:	
Child education	\$ 7,288,427
Community services	1,454,259
Housing	1,299,384
Community health center	1,337,090
Youth activities	17,388
Food programs	224,927
Other activities	142,355
<u>Total program activities</u>	<u>11,763,830</u>
Fund-raising	15,541
<u>Management and general expenses</u>	<u>1,205,235</u>
<u>Total expenses</u>	<u>\$ 12,984,606</u>

Note 12 Retirement

CC of Idaho offers its employees a retirement plan created in accordance with Internal Revenue Service Code Section 401(k). The plan, available to all eligible CC of Idaho employees, permits them to defer a portion of their salary. CC of Idaho will match the first 3% of qualified employees' contributions and may contribute an additional 1.5% of qualified employees' contributions, depending on available funding. CC of Idaho's contributions are vested at 20% each year. CC of Idaho's contribution to the plan for the year ended June 30, 2011, was \$46,273.

Note 13 Grant Awards

At June 30, 2011, CC of Idaho had commitments under various ongoing grant awards of approximately \$2,500,000. The revenue relating to these grants is not recognized in the accompanying financial statements as the revenue recognition is conditional on the incurrence of expenditures or the performance of services in the future.

Note 14 Temporarily Restricted Net Assets

Temporarily restricted net assets consist of funds received from Northwest Area Foundation of \$187,734. These net assets are to be used to fund predevelopment costs of building projects. Funds are to be repaid to the revolving loan fund when the project is determined to be feasible and financing has been obtained. If it is determined that the project is not feasible, the funds do not need to be repaid.

Community Council of Idaho, Inc.

Notes to Financial Statements

Note 15 **Rural Development Properties**

CC of Idaho and USDA Rural Development has been involved in negotiations relating to the ongoing monitoring conducted by USDA Rural Development since 2009. After June 30, 2011, USDA Rural Development issued further monitoring letters noting additional concerns in relation to the mortgaged properties. As a result, management of the properties was transferred to a management agent effective September 15, 2011, with ownership of the properties remaining with CC of Idaho. CC of Idaho and their management agent are in the process of responding to these monitoring letters.

Additional Information

Community Council of Idaho, Inc.

Schedule A Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantors Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Direct Award			
Rural Rental Housing Loans	10.405	N/A	<u>\$ 1,492,060</u>
Direct Award			
Rural Rental Assistance Payments	10.427	N/A	<u>190,743</u>
Passed-through the Idaho State Department of Education			
Child and Adult Care Food Program	10.558	N/A	<u>247,838</u>
U.S. DEPARTMENT OF LABOR			
Direct Award			
Migrant and Seasonal Farmworkers	17.264	AC-16462-07-60-A-16	<u>1,076,981</u>
Youthbuild	17.274	YB-21323-11-60-A-16	<u>19,159</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Award			
ARRA Community Health Centers-IDS & ARRA Community Health Centers-CIP	93.703- ARRA	H8BCS11729 & C81CS13647	<u>206,485</u>
Direct Award			
Community Health Centers	93.224	H80CS04201-06-02	<u>695,003</u>
Passed-through the Idaho Head Start Association			
Temporary Assistance for Needy Families	93.558	11-20103	<u>71,889</u>
Passed-through Community Action Partnership Association of Idaho			
Community Services Block Grant	93.569	CSBG-09-910 & CSBG-10-911	265,247
ARRA Community Services Block Grant	93.710- ARRA	CSBG-ARRA-09-909	<u>103,007</u>
	Total Cluster 93.569 & 93.710-ARRA		<u>368,254</u>
Direct Award			
Head Start	93.600	90CM0948/39 & 90CM0948/40	7,579,495
Head Start Body Start	93.600	B178	<u>4,999</u>
	Total 93.600		<u>7,584,494</u>
ARRA Head Start	93.708- ARRA	90SE0948/01	<u>150,230</u>
	Total Cluster 93.600 & 93.708-ARRA		<u>7,734,724</u>

Community Council of Idaho, Inc.

Schedule A Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantors Number</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed-through Emergency Food and Shelter National Board			
Emergency Food and Shelter National Board Program	97.024	Phase 28	<u>8,550</u>
TOTAL FEDERAL EXPENDITURES			<u><u>\$ 12,111,686</u></u>

Notes to Schedule of Expenditures of Federal Awards

Note 1: This schedule includes the federal grant activity of Community Council of Idaho, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: The federal expenditures under CFDA #10.405 represent the outstanding loan balance with USDA Rural Development on the Farm Labor Housing Projects of Coloría De Colores, El Rancho Grande, Un Nuevo Amanecer, Project Hope and Coloría César Chavéz.

Community Council of Idaho, Inc.

Schedule B

Schedule of Program Activity

Year Ended June 30, 2011

Program Fund Number	020	021	100	102	103	105	110	110
	NCLR Grant	NCLR Grant	Corporate	Corporate Donations E.D.	Corporate 40th Anniversary	Company Store	Corporate Hispanic Scholarship	
REVENUE								
Grant revenue	\$ 10,681,056	\$ 6,248	\$ 50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other income	927,303	0	38,166	0	3,400	2,780	13,299	0
Rental income	705,008	0	11,743	0	0	0	0	0
In-kind contributions	298,621	0	0	0	0	0	0	0
Total revenue	12,611,988	6,248	49,909	0	3,400	2,780	13,299	
EXPENSES								
Personnel	6,664,796	0	27,771	0	0	0	0	0
Fringe benefits	1,796,836	0	6,428	0	0	0	0	0
Contractual	359,753	5,136	28,235	0	0	0	0	0
Travel	201,246	(222)	24	0	0	0	18	0
Occupancy	1,300,265	0	46,957	0	0	0	0	0
Supplies	842,702	794	6,111	0	61	2,127	423	0
Minor equipment and maintenance	48,699	0	0	0	0	0	0	0
Other	557,176	540	3,097	700	0	0	10,261	0
Training	392,378	0	0	0	0	0	0	0
Depreciation	522,134	0	12,077	0	0	0	0	0
In-kind expense	298,621	0	0	0	0	0	0	0
Indirect expense	0	0	4,354	0	0	0	0	0
Total expenses	12,984,606	6,248	135,054	700	61	2,127	10,702	
CHANGE IN NET ASSETS	(\$ 372,618)	\$ 0	(\$ 85,145)	(\$ 700)	\$ 3,339	\$ 653	\$ 2,597	

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B Schedule of Program Activity Year Ended June 30, 2011

Program Fund Number	160	202	205	212	222	225	232
	Corporate Property	Colonia Cesar Chavez	CCC Reserve Expenses	Comunidad Casimiro Dimas	Colonia De Colores	CDC Reserve Expenses	EI Miñagro Housing
REVENUE							
Grant revenue	\$ 0	\$ 53,375	\$ 0	\$ 0	\$ 36,136	\$ 0	\$ 0
Other income	6,156	4,154	0	6,000	117	0	10,070
Rental income	0	60,113	0	0	93,940	0	308,018
In-kind contributions	0	0	0	0	0	0	0
Total revenue	6,156	117,642	0	6,000	130,193	0	318,088
EXPENSES							
Personnel	0	33,586	0	255	38,778	0	82,838
Fringe benefits	0	11,654	0	88	13,456	0	28,745
Contractual	407	4,657	0	4,048	7,261	0	15,041
Travel	0	1,058	0	0	820	0	1,422
Occupancy	0	32,454	3,334	32,657	35,839	746	112,072
Supplies	0	3,619	0	0	1,296	0	1,988
Minor equipment and maintenance	142	1,237	0	0	1,805	0	9,515
Other	528	10,042	0	0	10,882	0	59,202
Training	0	0	0	0	0	0	0
Depreciation	0	39,265	0	22,791	52,960	0	29,423
In-kind expense	0	0	0	0	0	0	0
Indirect expense	0	0	0	55	0	0	17,965
Total expenses	1,077	137,572	3,334	59,894	163,097	746	358,211
CHANGE IN NET ASSETS	\$ 5,079	\$ 19,930	\$ 3,334	\$ 53,894	\$ 32,904	\$ 746	\$ 40,123

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B Schedule of Program Activity Year Ended June 30, 2011

Program Fund Number	252	255	262	272	275	282	285	312
	EI Rancho Grande	ERGE Reserve Expenses	EI Mercado	Project Hope	PH Reserve Expenses	Un Nuevo Amanecer	UNA Reserve Expenses	Property Management
REVENUE								
Grant revenue	\$ 37,955	\$ 0	\$ 0	\$ 24,330	\$ 0	\$ 38,947	\$ 0	\$ 0
Other income	7,028	0	5,277	1,841	0	6,862	0	81,942
Rental income	53,275	0	68,605	50,500	0	58,814	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total revenue	98,258	0	73,882	76,671	0	104,623	0	81,942
EXPENSES								
Personnel	34,570	0	15,426	31,566	0	21,051	0	22,962
Fringe benefits	11,996	0	5,353	10,953	0	7,305	0	7,968
Contractual	5,335	0	10,491	5,570	0	4,560	0	0
Travel	1,457	0	157	963	0	468	0	1,095
Occupancy	33,583	26,415	62,917	69,871	11,629	56,477	12,870	2,192
Supplies	1,449	0	1,048	2,110	0	2,574	0	1,826
Minor equipment and maintenance	319	1,250	1,000	0	3,205	106	0	0
Other	15,065	0	2,659	7,551	0	7,133	0	0
Training	0	0	0	0	0	0	0	0
Depreciation	40,544	0	87,299	47,555	0	54,137	0	0
In-kind expense	0	0	0	0	0	0	0	0
Indirect expense	0	0	3,345	0	0	0	0	39,581
Total expenses	144,318	27,665	189,695	176,139	14,834	153,811	12,870	75,624
CHANGE IN NET ASSETS	(\$ 46,060)	(\$ 27,665)	(\$ 115,813)	(\$ 99,468)	(\$ 14,834)	(\$ 49,188)	(\$ 12,870)	6,318

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B Schedule of Program Activity Year Ended June 30, 2011

Program Fund Number	502	503	522	523	531	532
	Migrant & Seasonal Head Start	Migrant & Seasonal Head Start	Migrant & Seasonal T&TA	Migrant & Seasonal T&TA	Migrant & Seasonal USDA	Migrant & Seasonal USDA
REVENUE						
Grant revenue	\$ 5,809,544	\$ 1,634,900	\$ 85,660	\$ 34,891	\$ 155,861	\$ 91,977
Other income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	5,809,544	1,634,900	85,660	34,891	155,861	91,977
EXPENSES						
Personnel	3,463,247	930,235	0	0	45,280	58,619
Fringe benefits	815,615	215,923	0	0	9,826	12,720
Contractual	65,807	13,083	0	0	0	0
Travel	10,889	4,456	0	0	0	0
Occupancy	338,058	80,775	0	0	0	0
Supplies	120,425	125,523	0	0	100,755	20,638
Minor equipment and maintenance	98,571	0	0	0	0	0
Other	182,434	43,121	0	0	0	0
Training	10,038	32,458	85,660	34,891	0	0
Depreciation	0	0	0	0	0	0
In-kind expense	0	0	0	0	0	0
Indirect expense	704,460	189,326	0	0	0	0
Total expenses	5,809,544	1,634,900	85,660	34,891	155,861	91,977
CHANGE IN NET ASSETS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B Schedule of Program Activity Year Ended June 30, 2011

Program Fund Number	542	572	573	581	584	585	702
	Migrant & Seasonal TANF	Migrant & Seasonal INKIND	Migrant & Seasonal INKIND	Migrant & Seasonal ARRA COLA & QI	HSBS GRANT	Migrant & Seasonal PROGRAM IMPROVEMENT CARRY-OVER	Indirect
REVENUE							
Grant revenue	\$ 71,889	\$ 0	\$ 0	\$ 150,230	\$ 4,999	\$ 14,500	\$ 0
Other income	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0
In-kind contributions	0	251,571	47,050	0	0	0	0
Total revenue	71,889	251,571	47,050	150,230	4,999	14,500	0
EXPENSES							
Personnel	47,175	0	0	1,892	0	0	647,385
Fringe benefits	10,237	0	0	657	0	0	224,642
Contractual	0	0	0	0	0	0	86,814
Travel	0	0	0	0	0	0	57,411
Occupancy	2,084	0	0	45,737	0	14,500	81,349
Supplies	1,444	0	0	0	0	0	77,080
Minor equipment and maintenance	0	0	0	0	4,999	0	0
Other	1,706	0	0	21,000	0	0	46,095
Training	0	0	0	80,534	0	0	0
Depreciation	0	0	0	0	0	0	0
In-kind expense	0	251,571	47,050	0	0	0	0
Indirect expense	9,243	0	0	410	0	0	1,220,776
Total expenses	71,889	251,571	47,050	150,230	4,999	14,500	0
CHANGE IN NET ASSETS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B Schedule of Program Activity Year Ended June 30, 2011

Program Fund Number	802	822	832	833	834	843
	EE&T WIA	EE&T YOUTHBUILD	EE&T CSBG ARRA	EE&T CSBG	EE&T CSBG	EE&T EFSP
REVENUE						
Grant revenue	\$ 1,076,981	\$ 19,159	\$ 103,007	\$ 204,055	\$ 61,192	\$ 8,550
Other income	0	0	0	0	0	0
Rental income	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0
Total revenue	1,076,981	19,159	103,007	204,055	61,192	8,550
EXPENSES						
Personnel	424,415	5,350	54,184	54,900	27,829	0
Fringe benefits	147,272	1,857	18,802	19,050	9,657	0
Contractual	3,445	868	0	0	0	0
Travel	76,481	9,454	1,980	5,494	995	0
Occupancy	55,915	0	4,021	24,585	4,879	0
Supplies	100,271	470	7,477	11,429	4,495	3,793
Minor equipment and maintenance	0	0	0	0	0	0
Other	34,697	0	4,352	76,630	7,302	4,757
Training	142,443	0	440	60	0	0
Depreciation	0	0	0	0	0	0
In-kind expense	0	0	0	0	0	0
Indirect expense	92,042	1,160	11,751	11,907	6,035	0
Total expenses	1,076,981	19,159	103,007	204,055	61,192	8,550
CHANGE IN NET ASSETS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B Schedule of Program Activity Year Ended June 30, 2011

Program Fund Number	851	861	862	871	881	902	903	904
	EE&T ISUCCEED	EE&T EITC	EE&T EITC	EE&T IDAHO FOOD BANK	EE&T LITERACY	Clinic	Clinic	Clinic
REVENUE								
Grant revenue	\$ 7,884	9,163	16,914	11,113	3,669	282,790	169,671	242,542
Other income	0	0	0	0	2,000	222,851	170,335	286,524
Rental income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Total revenue	7,884	9,163	16,914	11,113	5,669	505,641	340,006	529,066
EXPENSES								
Personnel	4,974	5,250	8,898	0	0	195,523	123,052	220,212
Fringe benefits	1,726	1,822	3,088	0	0	67,846	42,699	76,413
Contractual	0	0	0	0	0	40,331	20,601	29,360
Travel	0	0	155	0	0	8,440	3,887	13,701
Occupancy	0	900	2,791	0	0	32,857	34,803	54,865
Supplies	105	52	52	11,113	831	45,316	50,109	77,151
Minor equipment and maintenance	0	0	0	0	0	347	0	0
Other	0	0	0	0	0	23,650	7,555	(25,566)
Training	0	0	0	0	0	397	1,531	2,909
Depreciation	0	0	0	0	0	12,357	7,395	10,343
In-kind expense	0	0	0	0	0	0	0	0
Indirect expense	1,079	1,139	1,930	0	0	42,403	26,686	47,757
Total expenses	7,884	9,163	16,914	11,113	831	469,467	318,318	507,145
CHANGE IN NET ASSETS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,838	\$ 36,174	\$ 21,688	\$ 21,921

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule B Schedule of Program Activity Year Ended June 30, 2011

Program Fund Number	920	930	950	500	700	800	900
	Clinic ARRA IDS	Clinic ARRA CIP	Clinic MISC DONATIONS	Migrant & Seasonal Head Start Property & Depreciation	Indirect Property & Depreciation	EE&T Property & Depreciation	Clinic Property & Depreciation
REVENUE							
Grant revenue	\$ 53,983	\$ 152,502	\$ 6,389	\$ 0	\$ 0	\$ 0	\$ 0
Other income	57,786	0	715	0	0	0	0
Rental income	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0
Total revenue	111,769	152,502	7,104	0	0	0	0
EXPENSES							
Personnel	37,573	0	0	0	0	0	0
Fringe benefits	13,038	0	0	0	0	0	0
Contractual	8,703	0	0	0	0	0	0
Travel	643	0	0	0	0	0	0
Occupancy	25,240	0	0	43,107	0	0	0
Supplies	20,565	38,132	0	0	0	0	0
Minor equipment and maintenance	204	114,370	0	97,940	0	0	90,431
Other	289	0	1,494	0	0	0	0
Training	0	0	1,017	0	0	0	0
Depreciation	0	0	0	83,703	21,073	1,837	625
In-kind expense	0	0	0	0	0	0	0
Indirect expense	8,148	0	0	0	0	0	0
Total expenses	114,403	152,502	2,511	57,344	21,073	1,837	91,056
CHANGE IN NET ASSETS	(\$ 2,634)	\$ 0	\$ 4,593	\$ 57,344	(\$ 21,073)	(\$ 1,837)	\$ 91,056

See Independent Auditor's Report.

Community Council of Idaho, Inc.

Schedule C Schedule of Financial Information for Clinic Services June 30, 2011

Assets, Liabilities, and Net Assets

Assets:		
Cash	\$	17,668
Reserve cash		425,489
Pharmaceuticals inventory		13,596
Accounts receivable		25,297
Patient accounts receivable		31,849
Land		185,237
Modulars and equipment, net		253,705
Prepaid expenses		11,230
Total assets	\$	964,071

Liabilities and net assets:		
Accounts payable		20,478
Line of credit		20,000
Note payable		146,587
Grant funds received in advance		10,908
Accrued payroll and related liabilities		44,736
Total liabilities		242,709

Unrestricted net assets		721,362
Total liabilities and net assets	\$	964,071

Revenue and Expenses and Change in Net Assets

			July 1, 2010 to June 30, 2011
Revenue:			
Federal grants	\$	907,877	
Patient service		136	
Pharmacy supplies cost reimbursement		89,660	
Self pay gross revenue		631,807	
Sliding fee discount	(464,864)	
Insurance revenue, net		481,472	
Total revenue		1,646,088	

Expenses:			
Personnel		576,360	
Fringe benefits		199,996	
Contractual		98,995	
Travel		26,671	
Occupancy		147,765	
Supplies		231,273	
Minor equipment and maintenance		24,490	
Other		7,422	
Training		5,854	
Depreciation		29,470	
Indirect expense		124,994	
Total expenses		1,473,290	

Change in net assets	\$	172,798
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The above information is included in the basic financial statements. This schedule is included to present additional detail on clinic operations.

Community Council of Idaho, Inc.

Schedule D Schedule of Operations by Activity Year Ended June 30, 2011

	Total	Housing	Grant Funded Programs	Grant Funded Property	Corporate
Revenue:					
Grant revenue	\$ 10,681,056	\$ 190,743	\$ 10,484,015	\$ 0	\$ 6,298
Other income	927,303	41,349	740,211	0	145,743
Rental income	705,008	693,265	0	0	11,743
In-kind contributions	298,621	0	298,621	0	0
Total revenue	12,611,988	925,357	11,522,847	0	163,784
Expenses:					
Personnel	6,664,796	258,070	6,355,993	0	50,733
Fringe benefits	1,796,836	89,550	1,692,890	0	14,396
Contractual	359,753	56,963	269,012	0	33,778
Travel	201,246	6,345	193,986	0	915
Occupancy	1,300,265	490,864	803,359	(43,107)	49,149
Supplies	842,702	14,084	817,226	0	11,392
Minor equipment and maintenance	48,699	18,437	218,491	(188,371)	142
Other	557,176	112,534	429,516	0	15,126
Training	392,378	0	392,378	0	0
Depreciation	522,134	373,974	30,095	105,988	12,077
In-kind expense	298,621	0	298,621	0	0
Indirect expense	0	21,365	(65,300)	0	43,935
Total expenses	12,984,606	1,442,186	11,436,267	(125,490)	231,643
Change in net assets	(\$ 372,618)	(\$ 516,829)	\$ 86,580	\$ 125,490	(\$ 67,859)

NOTE: This schedule provides information on the operations of Community Council of Idaho, Inc. by major activities and includes all in kind.

The activities include the following:

- Housing programs represent the buildings owned by Community Council of Idaho, Inc. that are rented to outside parties.
- Grant-funded programs represent the operations of the grant programs that are funded to Community Council of Idaho, Inc. (Clinic activity is included here.)
- Grant-funded property represents the purchase of property with grant funds and the related depreciation.
- Corporate activities represent the unrestricted operations of Community Council of Idaho, Inc.



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

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

We have audited the financial statements of Community Council of Idaho, Inc. (a nonprofit organization) as of and for the year ended June 30, 2011, and have issued our report thereon dated December 20, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Community Council of Idaho, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Community Council of Idaho, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Community Council of Idaho, Inc.'s internal control over financial reporting.

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 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Council of Idaho, Inc.'s financial statements are free of 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 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*.

This report is intended solely for the information and use of management, the Board of Directors, others within Community Council of Idaho, Inc., federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Wipfli LLP

December 20, 2011
Madison, Wisconsin



Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

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

Compliance

We have audited Community Council of Idaho, Inc.'s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. Community Council of Idaho, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Community Council of Idaho, Inc.'s management. Our responsibility is to express an opinion on Community Council of Idaho, Inc.'s compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards are OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Council of Idaho, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Community Council of Idaho, Inc.'s compliance with those requirements.

In our opinion, Community Council of Idaho, Inc. complied, in all material respects, with the 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, 2011.

Internal Control Over Compliance

The management of Community Council of Idaho, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Community Council of Idaho, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express any opinion on the effectiveness of Community Council of Idaho, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Directors, others within Community Council of Idaho, Inc., federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Wipfli LLP

December 20, 2011
Madison, Wisconsin

Community Council of Idaho, Inc.

Schedule of Findings and Questioned Costs

A. Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements.
2. No significant deficiencies relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Community Council of Idaho, Inc. were disclosed during the audit.
4. No significant deficiencies were disclosed during the audit of the major federal programs as reported in the Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Community Council of Idaho, Inc. expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for Community Council of Idaho, Inc.
7. The programs tested as major programs were: U.S. Department of Health and Human Services: Head Start cluster, CFDA #93.600 and #93.708-ARRA; and Community Services Block Grant cluster, CFDA #93.569 and #93.710-ARRA.
8. The threshold for distinguishing Types A and B programs was \$363,351.
9. Community Council of Idaho, Inc. was determined to be a low-risk auditee.

B. Findings – Financial Statements Audit

Findings: None

C. Major Federal Award Programs Audit

Findings: None

Questioned Costs: None

D. Prior Year Findings

None