

**OPIOID SETTLEMENT FUND  
2024 FISCAL YEAR FINANCIAL REPORT**

**NOTE: PLEASE FIRST REVIEW THE ANNUAL REPORT'S [INSTRUCTION SHEET](#), DOWNLOAD AND SAVE THE FORM, THEN COMPLETE THIS FORM USING EITHER [ADOBE ACROBAT PRO](#) OR [READER](#)**

NAME OF ENTITY: Bingham County, Idaho  
 NAME & TITLE OF PERSON FILLING OUT REPORT: Pamela Eckhardt  
 EMAIL: peckhardt@binghamid.gov  
 PHONE NUMBER: 208-782-3160

**Should all future opioid-related correspondence go to you?** Yes ☒ No ☐

NAME & TITLE: Pamela Eckhardt, Clerk  
 EMAIL: peckhardt@binghamid.gov

**INFORMATION ABOUT PAYMENTS THE SUBDIVISION RECEIVED** *(All information required)*

Funds balance at end of <b>FY 2023</b> (July 1, 2022-June 30, 2023):	\$ 154,819.81
Settlement funds received in <b>FY 2024</b> (July 1, 2023-June 30, 2024):	\$ 170,826.55
Settlement funds expended in <b>FY 2024</b> (July 1, 2023-June 30 2024):	\$ 72,878.82
Settlement funds balance at end of <b>FY 2024</b> (June 30, 2024):	\$ 252,767.54

**DETAILS ABOUT FUNDS RECEIVED DURING THE FISCAL YEAR** *(All information required)*

Payment Date	Payment Amount	Source of Payment
08/02/2023	\$ 25,874.41	Distributors YR 3
12/11/2023	\$ 5,815.98	Mallinckrodt
03/06/2024	\$ 7,869.42	Walgreens YR 1 & 2
03/06/2024	\$ 8,003.17	Teva
03/06/2024	\$ 8,855.47	Allergan
03/06/2024	\$ 10,240.00	CVS
04/10/2024	\$ 11,922.15	Walgreens YR 1 & 2
05/06/2024	\$ 29,636.79	Walmart

**Total Amount Received:** \$ 108,217.39 + \$62,609.15 = \$170,826.55

**INFORMATION ABOUT FUNDS EXPENDED ON APPROVED USES** ([EXHIBIT A](#)) *(All information required) (Please attach additional pages if needed)*

Approved Use Section	Approved Use Subsection	Payment Amount
Section H	1	\$3,129.12
Section H	1	\$1,968.00
Section H	1	\$984.00
Section B	6	\$63,486.50
Section H	1	\$984.00
Section K	1	\$322.00
Section K	1	\$114.00

**Total Amount Expended:** \$ 70,987.62 + \$1,891.20 = \$72,878.82

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 NAME & TITLE OF PERSON FILLING OUT REPORT: Pamela Eckhardt  
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NAME & TITLE: Pamela Eckhardt, Clerk  
 EMAIL: peckhardt@binghamid.gov

**INFORMATION ABOUT PAYMENTS THE SUBDIVISION RECEIVED** *(All information required)*

Funds balance at end of <b>FY 2023</b> (July 1, 2022-June 30, 2023):	\$
Settlement funds received in <b>FY 2024</b> (July 1, 2023-June 30, 2024):	\$
Settlement funds expended in <b>FY 2024</b> (July 1, 2023-June 30 2024):	\$
Settlement funds balance at end of <b>FY 2024</b> (June 30, 2024):	\$

**DETAILS ABOUT FUNDS RECEIVED DURING THE FISCAL YEAR** *(All information required)*

Payment Date	Payment Amount	Source of Payment
04/10/2024	\$ 14,254.38	Distributors YR 7
05/06/2024	\$ 48,354.77	Walmart
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

**Total Amount Received:** \$ 62,609.15

**INFORMATION ABOUT FUNDS EXPENDED ON APPROVED USES** [\(EXHIBIT A\)](#) *(All information required) (Please attach additional pages if needed)*

Approved Use Section	Approved Use Subsection	Payment Amount
Section K	1	\$1,650.00
Section A	7	\$241.20
		\$
		\$
		\$
		\$
		\$

**Total Amount Expended:** \$ 1,891.20

I uploaded copies of the subdivision's budget sections or resolution(s) that support the subdivision's disbursements. Yes ☒ No ☐

Add Attachments, *one at a time*:

ADD ATTACHMENT

If "No," explain why the required documents are not attached:

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I uploaded copies of other supporting records that the subdivision wants the Attorney General's Office and public to review. Yes ☐ No ☐

Add Attachments, *one at a time*:

ADD ATTACHMENT

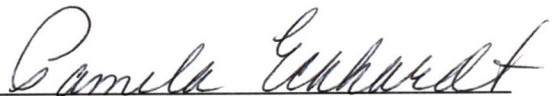
#### PUBLIC RECORDS ACT NOTICE

This report and all uploaded documents are public records and will be published on the Attorney General's website at [ag.idaho.gov](http://ag.idaho.gov). The Attorney General also will provide a copy of the report and all uploaded documents to the opioid settlement administrator and anyone who submits a public record request.

#### ACKNOWLEDGEMENTS

By typing my name below, I warrant that: (a) all information provided in this report is true and correct, (b) all opioid settlement funds expended by the subdivision were expended on approved uses as provided in [Exhibit A](#), and (c) I have the necessary authority to sign and submit this report on behalf of the subdivision.

SIGNATURE - *type name here*: Pamela Eckhardt



DATE: 09/10/2024

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SUBMIT



## **RESOLUTION 2021-56**

### **Authorizing Bingham County to Enter Into the Settlement Agreements with McKesson Corporation, Cardinal Health, Inc., AmerisourceBergen Corporation, Johnson & Johnson, Janssen Pharmaceuticals, Inc., Ortho-McNeil-Janssen Pharmaceuticals, Inc., and Janssen Pharmaceutica, Inc., Agree to the Terms of the MOU Allocating Settlement Proceeds, and Authorize Entry Into the MOU with the Attorney General**

**WHEREAS**, in 2018, the County Board of Commissioners authorized the County to enter into an engagement agreement with Crueger Dickinson LLC, Simmons Hanly Conroy LLC, von Briesen & Roper, s.c., and Chadwick and Associates, PLLC (the "Law Firms") to pursue litigation against certain manufacturers, distributors, and retailers of opioid pharmaceuticals (the "Opioid Defendants") in an effort to hold the Opioid Defendants financially responsible for the impact on of the Opioid Epidemic on the County and resources necessary to combat the opioid epidemic;

**WHEREAS**, on behalf of the County, the Law Firms filed a lawsuit against the Opioid Defendants in 2018 and have been litigating against the Opioid Defendants since that time;

**WHEREAS**, negotiations to settle claims against several of the Opioid Defendants, specifically McKesson Corporation, Cardinal Health, Inc., AmerisourceBergen Corporation, Johnson & Johnson, Janssen Pharmaceuticals, Inc., Ortho-McNeil-Janssen Pharmaceuticals, Inc., and Janssen Pharmaceutica, Inc. (the "Settling Defendants") have been ongoing for several years;

**WHEREAS**, negotiations with the Settling Defendants have resulted in proposed nationwide settlements of state and local government claims involved in the Litigation;

**WHEREAS**, copies of the proposed terms of those proposed nationwide settlements have been set forth in the Distributors Master Settlement Agreement and the J&J Master Settlement Agreement (collectively "Settlement Agreements");

**WHEREAS**, copies of the Settlement Agreements as well as summary of the main terms of the Settlement Agreements, the deadlines for submitting the Participation Agreements to the Settlement Agreements and the MDL Court's Order setting deadlines for any Plaintiff who declines to enter into the Settlement Agreements have been provided with this Resolution;

**WHEREAS**, the Settlement Agreements provide, among other things, for the payment of a certain sum to settling government entities in Idaho including to the State of Idaho and Participating Subdivisions upon occurrence of certain events as defined in the Settlement Agreements ("Idaho Opioid Funds");

**WHEREAS**, the Law Firms have engaged in extensive discussions with counsel for other Participating Subdivisions and the State Attorney General's Office ("AGO") as to how the Idaho Opioid Funds will be allocated, which has resulted in the proposed Allocation MOU, which is an agreement between all of the entities identified in the Allocation MOU;

**WHEREAS**, a copy of the Allocation MOU has been provided with this Resolution;

**WHEREAS**, the Allocation MOU divides the Idaho Opioid Funds with forty percent (40%) to the State ("State Share"); forty percent (40%) to the Participating Local Governments ("LG Share"); and twenty percent (20%) to the Participating Health Districts ("HD Share");

**WHEREAS**, the Allocation MOU contains an Exhibit A containing an allocation of the LG Share among the Idaho Local Governments setting forth the percentage of the LG Share allocated to each Participating Local Government;

**WHEREAS**, the County, by this Resolution, shall establish an account for the receipt of the proceeds of the Settlement Agreements consistent with the terms of this Resolution ("the Opioid Abatement Account");

**WHEREAS**, the County's Opioid Abatement Account shall be separate from the County's general fund, shall not be commingled with any other County funds, and shall be dedicated to funding opioid abatement measures as provided in the Settlement Agreements and the Allocation MOU;

**WHEREAS**, the Allocation MOU provides that a fund be created from 10% of the LG Share and an optional additional 2.5% of the LG Share (a total of 12.5% of the LG Share) to compensate outside attorneys for Participating Local Governments (the "Idaho Attorney Fee Back Stop Fund") in the event those attorneys do not recover an amount equal to a 15% contingent fee at the attorney fee funds established under the National Settlement Agreements and Future Resolutions and the Common Benefit Fund ("National Attorneys' Fees Fund");

**WHEREAS**, outside counsel retained by Litigating Participating Local Governments may only apply to the Idaho Attorney Fee Back-Stop Fund for a deficiency, meaning the difference between what their fee agreements would entitle them to minus what they have already collected from attorney fee funds established under the National Settlement Agreements and Future Resolutions and the Common Benefit Fund. For the avoidance of doubt, collectively, outside counsel for Litigating Participating Local Governments are limited to being paid, at most, and assuming adequate funds are available under the National Settlement Agreements, Future Resolutions, the Common Benefit Fund and the Idaho Attorney Fee Back-Stop Fund, attorney's fees totaling fifteen percent (15%) of the LG Share;

**WHEREAS**, the County, by this Resolution, agrees to the creation of the Idaho State Backstop Fund in the amount of 12.5% of the LG Share in order to fund a state-level "backstop" for payment of the fees, costs, and disbursements of the Law Firms;

**WHEREAS**, any funds remaining in the Idaho Attorney Fee Back-Stop Fund in excess of the amounts needed to cover the deficiency in attorney's fees shall revert back to the LG Share and shall be allocated to the Participating Local Government in the percentages set for in the Allocation MOU;

**WHEREAS**, the if the County elects to become a Participating Subdivision in the Settlement Agreements it will receive the benefits associated with the Settlement Agreement provided the County (a) approves the Settlement Agreements; (b) executes the Participation Agreement stating the Counties intention to be bound by the Settlement Agreements; (3) approves the Allocation MOU; (4) executes the Sign On Form to the Allocation MOU;

**WHEREAS**, the intent of this Resolution is to authorize the County to enter into the Settlement Agreements by executing the Participation Agreements and to enter into the Allocation MOU by executing the Sign On Form.

**NOW, THEREFORE, BE IT RESOLVED:** the County Board of Commissioners hereby approves and authorizes Chairman Manwaring to settle and release the County's claims against the Settling Defendants in exchange for the consideration set forth in the Settlement Agreements, Allocation MOU and all exhibits thereto, including taking the following measures:

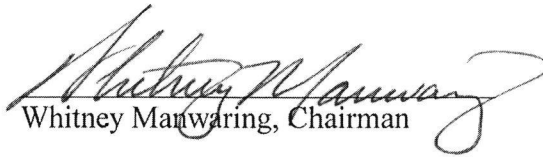
1. The execution of the Participation Agreement to the Distributors Settlement Agreement and any and all documents ancillary thereto.
2. The execution of the Participation Agreement to the Janssen Settlement Agreement and any and all documents ancillary thereto.
3. The execution of the Allocation MOU by Executing the Sign On Form.

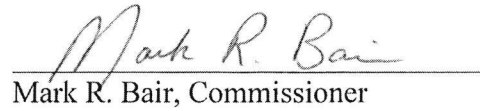
**BE IT FURTHER RESOLVED:** the County hereby establishes an account separate and distinct from the County's general fund which shall be titled "Opioid Abatement Account." All proceeds from the Settlement Agreements not otherwise directed to the Idaho State Backstop Account Fund shall be deposited in the Opioid Abatement Account in accordance with the Allocation MOU.

**BE IT FURTHER RESOLVED:** the County hereby authorizes an amount equal to 12.5% of the LG Share to be deposited in the Idaho State Backstop Account Fund.

**BE IT FURTHER RESOLVED** that all actions heretofore taken by the Board of Commissioners and other appropriate public officers and agents of the County with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

Adopted by the Bingham County Board of Commissioners this 17<sup>th</sup> day of November 2021.

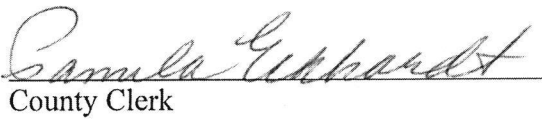
  
Whitney Manwaring, Chairman

  
Mark R. Bair, Commissioner

\_\_\_\_\_  
Jessica Lewis, Commissioner



ATTEST:

  
County Clerk

**C A S H / L I A B I L I T I E S R E P O R T****SUMMARY AS OF 06/30/2023**

Fund Number & Description	Acct. 100 Cash Balance	Acct. 205 Accts Payable G/L Control	Payroll Accts Payable	Acct. 200 Warr Payable G/L Control	Outstanding Warrants	Available Cash Balance	Notes
0049 OPIOID ABATEMENT ACCOUNT	154,819.81					154,819.81	
Report Totals:	154,819.81	0.00	0.00	0.00	0.00	154,819.81	

\*\*\*\*\* END OF REPORT \*\*\*\*\*

*Fund balance as of July 1, 2022 - June 30, 2023*



# REVENUE ACTIVITY DETAIL

FROM 10/01/2023 TO 06/30/2024 FUND 0049

FUND 0049 OPIOID ABATEMENT ACCOUNT

-00 OPIOID ABATEMENT ACCOUNT

\* Revenue for accounts classified as Property Tax /Assessment reflects the tax charge amounts.

-----AUDITORS CERTIFICATE -----					
Account #	Account Description	Code	Number	Date	Amount
0424-0000	SETTLEMENT AGREEMENT ALLOC.	A/C	2024-0000496	12/11/2023 Mallinckrodt	5,815.98
0424-0000	SETTLEMENT AGREEMENT ALLOC.	A/C	2024-0001183	03/06/2024 Walgreens 2	7,869.42
0424-0000	SETTLEMENT AGREEMENT ALLOC.	A/C	2024-0001184	03/06/2024 Tera	8,003.17
0424-0000	SETTLEMENT AGREEMENT ALLOC.	A/C	2024-0001185	03/06/2024 Allergan	8,855.47
0424-0000	SETTLEMENT AGREEMENT ALLOC.	A/C	2024-0001186	03/06/2024 CVS	10,240.00
0424-0000	SETTLEMENT AGREEMENT ALLOC.	A/C	2024-0001187	03/06/2024 Walgreens 1	11,922.15
0424-0000	SETTLEMENT AGREEMENT ALLOC.	A/C	2024-0001188	03/06/2024 Walmart	29,636.79
<del>0424-0000</del>	<del>SETTLEMENT AGREEMENT ALLOC.</del>	<del>A/C</del>	<del>2024-0001467</del>	<del>04/09/2024</del>	<del>19,700.00</del>
0424-0000	SETTLEMENT AGREEMENT ALLOC.	A/C	2024-0001481	04/10/2024 Dist. 7	14,254.39
0424-0000	SETTLEMENT AGREEMENT ALLOC.	A/C	2024-0001707	05/06/2024 Walmart	48,354.77
0424-0000 Subtotal:					164,652.14
0424 Subtotal:					164,652.14
					Total 144,952.14
164,652.14					Dept Total: 164,652.14
164,652.14					Fund Total: 164,652.14
164,652.14					Grand Total: 164,652.14

\*\*\*\*\*END OF REPORT\*\*\*\*\*

Total \$ 170,826.55

## REVENUE ACTIVITY DETAIL

FROM 07/01/2023 TO 09/30/2023 FUND 0049

FUND 0049 OPIOID ABATEMENT ACCOUNT

-00 OPIOID ABATEMENT ACCOUNT

\* Revenue for accounts classified as Property Tax /Assessment reflects the tax charge amounts.

-----AUDITORS CERTIFICATE -----					
Account #	Account Description	Code	Number	Date	Amount
0424-0000	SETTLEMENT AGREEMENT ALLOC. <i>Distributors 3</i>	A/C	2023-0002394	08/04/2023	25,874.41
				0424-0000 Subtotal:	25,874.41
				0424 Subtotal:	25,874.41
				25,874.41	Dept Total: 25,874.41
				25,874.41	Fund Total: 25,874.41
				25,874.41	Grand Total: 25,874.41

\*\*\*\*\*END OF REPORT\*\*\*\*\*

# EXPENDITURE ACTIVITY DETAIL

FISCAL YEAR 2024 FROM 10/01/2023 TO 06/30/2024 FUND 0049

FUND 0049 OPIOID ABATEMENT ACCOUNT  
-00 OPIOID ABATEMENT ACCOUNT

----- PAYMENT -----					
Acct No.	Acct Description / Vendor Name	Payment For	Invoice No.	Warrant No.	Date Amount
0559-0000	OTHER MISCELLANEOUS EXPENSES				
	US BANK	EMERGENT DEVICES - 2 CASES OF	14-1	2024-0000710	11/22/2023 984.00
	CENTER FOR HOPE	YEARLY RENT FOR CENTER FOR HOP		2024-0001514	01/12/2024 19,200.00
	CENTER FOR HOPE	DEPOSIT FOR CENTER FOR HOPE SO		2024-0001514	01/12/2024 500.00
	CENTER FOR HOPE	PERSONNEL & OTHER EXPENSES AS	13-6	2024-0002049	02/09/2024 63,486.50
	US BANK	EMERGENCY SERVICES - NARCAN KI	14-1	2024-0002842	03/22/2024 984.00
	BECERRA, JACK	REIMBURSEMENT FOR TRAVEL EXPEN	12-1	2024-0003620	05/01/2024 322.00
	MAHAN, ZACH	REIMBURSEMENT FOR TRAVEL EXPEN	12-1	2024-0003621	05/01/2024 114.00
	RIVERSIDE HOSPITALITY, LLC	BOISE TREATMENT COURT CONFEREN	12-1	2024-0004054	05/17/2024 1,650.00
	STEWARDS OF RECOVERY	TRANSPORTATION TO TREATMENT PR	14-7	2024-0004389	06/07/2024 241.20
					87,481.70 *
					Acct Total: 87,481.70 **
	Total 'B' Expenses -- (Other Expenses):			87,481.70	Total \$67,781.70
	DEPARTMENT TOTALS:				Dept Total: 87,481.70
	Total 'A' Expenses -- Salaries:				
	Total 'D' Expenses -- Benefits:				
	Total 'B' Expenses -- Expenses:	87,481.70			Total \$72,878.82
	Total 'C' Expenses -- Capital Outlay:	87,481.70			
	FUND TOTALS:				Fund Total: 87,481.70
	Total 'A' Expenses -- Salaries:				
	Total 'D' Expenses -- Benefits:				
	Total 'B' Expenses -- Expenses:	87,481.70			
	Total 'C' Expenses -- Capital Outlay:	87,481.70			
	GRAND TOTALS:				Grand Total: 87,481.70
	Total 'A' Expenses -- Salaries:				
	Total 'D' Expenses -- Benefits:				
	Total 'B' Expenses -- Expenses:	87,481.70			
	Total 'C' Expenses -- Capital Outlay:	87,481.70			

\*\*\*\*\*END OF REPORT\*\*\*\*\*

# EXPENDITURE ACTIVITY DETAIL

FISCAL YEAR 2023 FROM 07/01/2023 TO 09/30/2023 FUND 0049

FUND 0049 OPIOID ABATEMENT ACCOUNT  
-00 OPIOID ABATEMENT ACCOUNT

----- PAYMENT -----						
Acct No.	Acct Description / Vendor Name	Payment For	Invoice No.	Warrant No.	Date	Amount
0559-0000	OTHER MISCELLANEOUS EXPENSES					
	US BANK	ACCOUNT NO. ****-****-****-412	H (I)	2023-0006272	09/30/2023	3,129.12
	US BANK	ACCOUNT NO. ****-****-****-412	H (I)	2023-0006272	09/30/2023	1,968.00
						5,097.12 *
				Acct Total:		5,097.12 **
	Total 'B' Expenses -- (Other Expenses):			5,097.12		
	DEPARTMENT TOTALS :				Dept Total:	5,097.12
	Total 'A' Expenses -- Salaries:					
	Total 'D' Expenses -- Benefits:					
	Total 'B' Expenses -- Expenses:		5,097.12			
	Total 'C' Expenses -- Capital Outlay:		5,097.12			
	FUND TOTALS:				Fund Total:	5,097.12
	Total 'A' Expenses -- Salaries:					
	Total 'D' Expenses -- Benefits:					
	Total 'B' Expenses -- Expenses:		5,097.12			
	Total 'C' Expenses -- Capital Outlay:		5,097.12			
	GRAND TOTALS:				Grand Total:	5,097.12
	Total 'A' Expenses -- Salaries:					
	Total 'D' Expenses -- Benefits:					
	Total 'B' Expenses -- Expenses:		5,097.12			
	Total 'C' Expenses -- Capital Outlay:		5,097.12			

\*\*\*\*\*END OF REPORT\*\*\*\*\*



## C A S H / L I A B I L I T I E S R E P O R T

## SUMMARY AS OF 06/30/2024

Fund Number & Description	Acct. 100 Cash Balance	Acct. 205 Accts Payable G/L Control	Payroll Accts Payable	Acct. 200 Warr Payable G/L Control	Outstanding Warrants	Available Cash Balance	Notes
0049 OPIOID ABATEMENT ACCOUNT	252,767.54					252,767.54	
Report Totals:	252,767.54	0.00	0.00	0.00	0.00	252,767.54	

\*\*\*\*\* END OF REPORT \*\*\*\*\*

Fund balance as of June 30, 2024