



Board of Health Meeting

Tuesday, March 28, 2023, 10:30 a.m.
 13307 Miami Lane, Caldwell, ID 83607

Public comments specific to an agenda item for the March 28, 2023 Board of Health meeting can be submitted at <https://www.surveymonkey.com/r/BoH03282023> or by mail to: SWDH Board of Health, Attn: Administration Office, 13307 Miami Lane, Caldwell, ID, 83607. The period to submit public comments will close at 10:00 a.m. on Monday, March 27, 2023. Live streaming of the meeting will be available on [the SWDH You Tube channel](#).

Agenda

A = Board Action Required

G =Guidance

I = Information item

10:30	A	Call the Meeting to Order	Chairman Kelly Aberasturi
10:32		Pledge of Allegiance	
10:33		Roll Call	Chairman Kelly Aberasturi
10:35	A	Request for Additional Agenda items; Approval of Agenda	Chairman Kelly Aberasturi
10:37		In-Person Public Comment	
10:40	I	Open Discussion	SWDH Board Members
10:45	A	Approval of Minutes – February 28, 2023	Chairman Kelly Aberasturi
10:50	A	Fiscal Year 2022 Audit Report Review	Zwygart John and Associates
11:05	I	February 2023 Expenditure and Revenue Report	Troy Cunningham
11:15	I	Fee Revenue Follow Up	Colt Dickman, Josh Campbell
11:25	I	Employee Compensation and Retention Data	Sarah Price
11:30	A	Fiscal Year 2024 Merit Based Employee Compensation	Sarah Price
11:40	A	Fiscal Year 2024 Change in Employee Compensation Plan	Sarah Price
11:50	A	Fiscal Year 2024 Country Contributions	Troy Cunningham
12:05		Break	
12:15	I	Excess Mortality in District 3	Austin Gallyer
12:35	A	IADBH Draft Resolution Presentations	SWDH Staff
		- Food Establishment License Fees	
		- Fentanyl Overdose Prevention and Reduction	
12:45	I	Director’s Report	Nikki Zogg
		- Legislative Update	
		- Director’s Performance and Compensation	
		- Summer Idaho Association of District Boards of Health (IADBH) Conference	
		- Team Member Vacancies	
12:50		Executive Session Pursuant to Idaho Code 74-206(b), 74-206(c)	
12:55	A	Action Resulting from Executive Session	
1:00		Adjourn	

NEXT MEETING: Tuesday, April 25, 2023 – **9:00 a.m.**
 (Please note return to regular meeting hours.)

Healthier Together

13307 Miami Lane ● Caldwell, ID 83607 ● (208) 455-5300 ● FAX (208) 454-7722



BOARD OF HEALTH MEETING MINUTES
Thursday, February 28, 2023

BOARD MEMBERS:

Jennifer Riebe, Commissioner, Payette County – present
Lyndon Haines, Commissioner, Washington County – present
Zach Brooks, Commissioner, Canyon County – present
Kelly Aberasturi, Commissioner, Owyhee County – not present
Viki Purdy, Commissioner, Adams County – present
Sam Summers, MD, Physician Representative – present
Bryan Elliott, Gem County Board of Health Representative – present

STAFF MEMBERS:

In person: Nikki Zogg, Katrina Williams, Josh Campbell, Colt Dickman, Doug Doney

Via Zoom: Troy Cunningham, Jenifer Spurling, Jeff Renn

GUESTS: One member of the public attended.

CALL THE MEETING TO ORDER

Vice Chairman Lyndon Haines called the meeting to order at 10:02 a.m.

PLEDGE OF ALLEGIANCE

Meeting attendees participated in the pledge of allegiance.

ROLL CALL

Chairman Aberasturi – not present; Dr. Summers – present; Commissioner Purdy – present; Vice Chairman Haines – present; Commissioner Brooks – present; Commissioner Riebe – present; Mr. Bryan Elliott - present

REQUEST FOR ADDITIONAL AGENDA ITEMS; APPROVAL OF AGENDA

Vice Chairman Haines asked for additional agenda items. Board members had no additional agenda items or changes to the agenda.

MOTION: Commissioner Riebe made a motion to approve the agenda with the requested changes. Dr. Summers seconded the motion. All in favor; motion passes.

IN-PERSON PUBLIC COMMENT

One member of the public made comment.

OPEN DISCUSSION

Board members had no topics for open discussion.

APPROVAL OF MEETING MINUTES – JANUARY 24, 2023

Board members reviewed meeting minutes from the meeting held January 24, 2023.

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MOTION: Commissioner Purdy made a motion to approve the January 24, 2023 Board of Health meeting minutes as presented. Commissioner Riebe seconded the motion. All in favor; motion passes.

INTRODUCTION OF NEW EMPLOYEES

Division administrators introduced new employees.

JANUARY 2023 EXPENDITURE AND REVENUE REPORT

Troy Cunningham, SWDH Financial Manager, presented the January 2023 Expenditure and Revenue Report. Revenues outpace expenditures due to some contract funds being received in advance. Based on the revised budget, fee revenue remains near target. Contract revenue remains low due to adding grant funds during the revision process. These grants from Idaho Department of Juvenile Corrections (IDJC) are large and skew that metric. As billings are submitted over time, this will start to balance out. Troy also reported that interest revenue is leveling out. Other revenue is representative of private grants with work still ongoing.

Personnel expenditure is very close to target based on the revised number. Troy noted several openings remain vacant. Operating remains in a low threshold as the \$5.3 million in operating includes a lot of the crisis grant work.

Board members had no questions regarding the expenditure and revenue report.

ENVIRONMENTAL AND COMMUNITY HEALTH SERVICES FEE SCHEDULE APPROVAL

Colt Dickman, Environmental and Community Health Services Division Administrator, presented the Fiscal Year 2024 fee schedule for board member approval. He noted that a proposed fee for temporary sewage disposal of recreational vehicle (RV) living is pending implementation. Colt also clarified that the new installer late fee applies only when an installer does not submit their application or complete their training on time.

Board members discussed waiting to implement the pending fee for temporary sewage disposal until April or May. Nikki reminded board members these fees being presented are for fiscal year 2024 (FY24) implementation, which will begin July 1, 2023.

Board members asked for an explanation of how solid waste inspection charges for each county are established. Colt explained that each county's fee for solid waste inspections is calculated based on the actual time to complete the inspections.

MOTION: Dr. Summers made a motion to approve the Environmental and Community Health Services fee schedule as presented. Commissioner Riebe seconded the motion.

No vote was taken on Dr. Summer's first motion.

Board members continued discussion of the temporary sewage disposal fee and questioned approving a fee with no implementation plan. Colt explained that the fee was included in the plan in an effort to provide an efficient fee approval process. Staff members are in the process of meeting with Planning and Zoning offices across the district to provide input. Fee approvals for this coming fiscal year are being requested to assist with the development of the next fiscal year's budget. Board members asked

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Colt to bring the temporary sewage disposal fee process and fee to the Board in April for discussion and approval.

AMENDED MOTION: Dr. Summers made an amended motion to approve the Environmental and Community Health Services fee schedule with the removal of the temporary sewage fee which will be discussed at the April Board of Health meeting. Commissioner Riebe seconded the motion. All in favor; motion passes.

FAMILY AND CLINIC SERVICES FEE SCHEDULE APPROVAL

Rick Stimpson, Family and Clinic Services Clinic Manager, presented the FY24 fee schedule. Rick proposed keeping fees the same apart from passing along savings where possible. He explained that this fee schedule reduces the cost collected for certain pharmaceuticals SWDH receives through the 340b program and allows certain pharmaceuticals such as anti-viral medications, birth control, and antibiotics to be purchased at a drastically reduced rate which is then passed along to clients.

MOTION: Commissioner Riebe moved to accept the Family and Clinic Services FY24 fee schedule as presented. Dr. Summers seconded the motion. All in favor; motion passes.

COMMUNITY HEALTH ACTION TEAMS OVERVIEW

Emily Straubhar, Public Health Program Manager, provided an overview of the community health action teams (CHATs). Priority areas and the mission and vision of each CHAT team are re-evaluated each year. The Payette County Community Health Action Team (PCHAT) membership includes representatives of WICAP, Saint Alphonsus, St. Luke's, Valley Family Health, Fruitland Chamber of Commerce, and New Plymouth and Payette school districts. Membership also includes some community members. The group hopes to host a Town Hall meeting to help promote PCHAT and encourage membership.

The PCHAT was helpful in conducting the community health needs assessment, which collects quantitative and qualitative data used to identify the gaps and needs most impacting health. The PCHAT will use information gathered from the assessment to prioritize the issues they feel are most important to the community and develop local solutions to address them. The PCHAT also collaborated with the Payette Library to install two telehealth pods which were recently implemented.

EXECUTIVE COUNCIL AND TRUSTEE MEETING SUMMARY

The Executive Council and Trustees held an emergency meeting last week to discuss House Bill 154 and House Bill 160. There were no action items on the agenda, but members discussed the legislation and whether there was consensus about the language.

If passed into law, House Bill 154 would make giving an MRNA vaccine a misdemeanor. Council members and trustees were concerned about that language.

House Bill 160 is very specific to public health districts and the amendment would require expanding the authority of the trustee role. Currently, the only role of trustees in statute is to determine how state appropriations are divided among the seven public health districts. This bill would expand their role to require risk and benefit analyses for every medical service provided by the district and would require each district go through the rule making process.

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The concern of the district directors that was supported by the trustees and executive council members is that most districts offer hundreds of services and completion of a risk benefit analysis on every service and medication would be very time intensive and would be duplicative of what is put out by manufacturers who have done a lot of research and have completed clinical trials.

Both House Bill 154 and House Bill 160 are still at the Health and Welfare Committee and have not moved forward. Commissioner Purdy noted that for vaccine purposes the point is accountability and if we as a district are going to administer vaccines or provide these programs there must be accountability for our actions. Commissioner Purdy expressed her opinion that the hope is to stop the vaccines until more research can be done and that MRNA is not proven effective and is definitely not preventing COVID.

Nikki Zogg is willing to facilitate a conversation about accountability if there are questions from the Board regarding what the district does. Risk benefit analysis sheets are already provided on all vaccines and some medical services provided. Nikki has tasked our research analyst with compiling data around COVID vaccine safety.

DIRECTOR'S REPORT

Legislative Update

Nikki Zogg provided updates on priority legislative activities. House Bill 82 is a bill impacting dietary supplements. Nikki used Kratom as an example of how this bill would potentially protect a dangerous substance from being controlled. Kratom has some addictive properties and can interact dangerously with other drugs or medications. House Bill 82 would protect Kratom and could allow no future bans on this as it is currently being sold as a dietary supplement. Nikki may email the bill sponsor to provide information about this for consideration. Commissioner Riebe asked what the goal of House Bill 82 is. Nikki is unsure of the bill's goal.

House Bill 199 amends current law to add tax to vaping products similar to other tobacco products. This is one of the priorities of the Idaho Association of Counties (IAC) and also aligns with past resolutions of the Idaho Association of District Boards of Health (IADBH).

Lastly, House Bill 1009 seeks to amend and add to existing law to clarify health rights of Idahoans. This bill was heard in the Health and Welfare Senate Committee yesterday and Nikki provided testimony to express concerns about the language in the bill stating that public health districts and state agencies could not order people to stay in their homes, close businesses, or wear masks "in general". Another part of this bill that could potentially create a challenge for health districts is language that would ban health districts from recommending use of anything classified as experimental. This could mean that the health district could not recommend something for off label use. For example, when COVID hit initially, there was no vaccine. Healthcare professional were experimenting with hydroxychloroquine, vitamin D, and Zinc.

Millennium Fund Update

In FY 23, Millennium Fund Committee appropriated more than \$1 million, statewide, to public health districts to help fight youth vaping. Funding was directed to staffing and operating costs to provide education to youth regarding risks of vaping. This year, public health districts were invited to present and request ongoing funding. Health districts asked for a broader more flexible way to use the funding to

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address the shift in age of users experimenting with and using vaping products and allow for flexibility to use tobacco cessation funds more broadly to address vaping prevention needs.

Resolutions for 2024 Legislative Session for presentation at 2023 Idaho Association of District Boards of Health (IADBH) Meeting

Any resolutions that public health districts want to put forward for consideration at the annual IADBH meeting need to be developed within their district, approved by their Board, and put forward to the other Boards for approval. In the past, Nikki has asked her teams which policy issues are most relevant and resolutions around that are then drafted. Nikki asked Board members if there are any resolutions the district should draft to address any of their priority concerns.

One resolution put on pause is food fees. This resolution may be brought up next year. Counties subsidize private businesses to obtain food establishment licenses. The cost of providing the licenses is greater than the fees collected for these licenses.

Commissioner Brooks asked for further discussion around the food fees. He noted that the issue of fees not covering the cost of providing the service seems common and Canyon County also encounters this. Nikki explained that the fee set in statute covers 40% of the health district's cost to provide that license. The history of this is that when the food safety act was first implemented in the state of Idaho there was a handshake agreement to set up a 3-legged stool that involves the county, the state, and the food establishment to share the cost of the food safety program. Any time the districts have attempted to adjust the fees in statute, the industry lobbyists circle back to the 3-legged stool agreement.

Dr. Summers mentioned fentanyl use and deaths associated with it as a possible resolution.

Executive Session

At 11:31 a.m., Commissioner Haines made a motion to go into executive session pursuant to Idaho Code 74-206(b), 74-206(c).

At 11:57 a.m., Board members came out of executive session. No action was taken.

There being no further business, the meeting adjourned at 11:58 a.m.

Respectfully submitted:

Approved as written:

Nikole Zogg
Secretary to the Board

Lyndon Haines
Vice-Chairman

Date: March 28, 2023

SOUTHWEST DISTRICT HEALTH

Report on Audited
Basic Cash Basis
Financial Statements
and
Supplemental Information

For the Years Ended June 30, 2022 and 2021

Summary

Purpose of Audit Report

We have audited the accompanying cash basis financial statements of the governmental activities of Southwest District Health (III) (District) for the fiscal year ended June 30, 2022, 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

Based on the audit procedures performed we did not identify any items that were reported as findings in this report.

While reviewing controls over WIC income certifications we noted 1 instances that did not have a different individual verify the income from the individual that did the intake. It was noted that independent reviews were being done on a regular basis to review applications.

While reviewing the immunization monitoring program we noted that 2 sites were missing the inventory count sheets for 2 of the 4 months that were reviewed. All other inventory count sheets were present.

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 Southwest District Health (III), the District's Board of Health and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance of Director Dr. Nikole Zogg and her staff.

Zwygart John & Associates, CPAs PLLC

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ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

Director, Board of Health
Southwest District Health (III)
13307 Miami Lane
Caldwell, Idaho 83607

Opinions

We have audited the cash basis financial statements of the governmental activities and the major fund information of Southwest District Health (III) (District), as of and for the years ended June 30, 2022 and 2021, 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 Southwest District Health (III) as of June 30, 2022 and 2021, 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

Southwest District Health (III)'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 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, 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 March 20, 2023 on our consideration of Southwest District Health (III)'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
March 20, 2023

State of Idaho
Southwest District Health (III)
Statement of Net Position - Cash Basis
As of June 30, 2022 and 2021

	<u>June 30, 2021</u> Governmental Activities	<u>June 30, 2022</u> Governmental Activities
Assets		
Cash and Cash Equivalents	\$ 4,653,136	\$ 5,547,312
Total Assets	<u>4,653,136</u>	<u>5,547,312</u>
Net Position		
Restricted	170,646	45,756
Unrestricted	4,482,490	5,501,556
Total Net Position	<u>\$ 4,653,136</u>	<u>\$ 5,547,312</u>

The accompanying notes are an integral
part of the financial statements

State of Idaho
Southwest District Health (III)
Statement of Activities - Cash Basis

As of June 30, 2021

	Disbursements	Program Receipts		Net (Disbursements)
		Charges for Services	Operating Grants and Contributions	Receipts and Changes in Cash Balance
				Governmental Activities
Primary Government:				
Governmental Activities:				
Administration	\$ 259,101	\$ 315	\$ -	\$ (258,786)
Public Health Preparedness	-	-	-	-
Family Health Services	3,203,100	385,933	2,293,718	(523,449)
Environmental Health	6,234,345	1,781,017	4,301,396	(151,932)
General Support	1,739,491	4,665	210,957	(1,523,869)
Nutrition and Health Promotion	-	-	119,527	119,527
Total Governmental Activities	\$ 11,436,037	\$ 2,171,930	\$ 6,925,598	(2,338,509)

General Receipts:	
State	1,389,300
Interest, Rent, and Investments	22,025
County	1,484,071
Total General Revenues	2,895,396
Change in Net Position	556,887
Net Position, Beginning of Year	4,096,249
Net Position, End of Year	\$ 4,653,136

As of June 30, 2022

	Disbursements	Program Receipts		Net (Disbursements)
		Charges for Services	Operating Grants and Contributions	Receipts and Changes in Cash Balance
				Governmental Activities
Primary Government:				
Governmental Activities:				
Administration	\$ 388,313	\$ -	\$ -	\$ (388,313)
Public Health Preparedness	-	-	-	-
Family Health Services	3,233,986	423,567	513,447	(2,296,972)
Environmental Health	5,186,904	1,792,602	2,265,954	(1,128,348)
General Support	1,761,959	11,530	3,785,941	2,035,512
Nutrition and Health Promotion	-	-	115,922	115,922
Total Governmental Activities	\$ 10,571,162	\$ 2,227,699	\$ 6,681,264	(1,662,199)

General Receipts:	
State	1,005,300
Interest, Rent, and Investments	11,613
County	1,539,462
Total General Revenues	2,556,375
Change in Net Position	894,176
Net Position, Beginning of Year	4,653,136
Net Position, End of Year	\$ 5,547,312

The accompanying notes are an integral part of the financial statements

State of Idaho
Southwest District Health (III)
Statement of Cash Assets and Fund Balances -
Governmental Funds
As of June 30, 2022 and 2021

	<u>June 30, 2021</u> <u>General Fund</u>	<u>June 30, 2022</u> <u>General Fund</u>
Assets		
Cash and Cash Equivalents	\$ 4,653,136	\$ 5,547,312
Total Assets	<u>\$ 4,653,136</u>	<u>\$ 5,547,312</u>
Fund Balances		
Restricted	\$ 170,646	\$ 45,756
Committed	1,398,867	1,399,073
Assigned	<u>3,083,623</u>	<u>4,102,483</u>
Total Cash Basis Fund Balances	<u>\$ 4,653,136</u>	<u>\$ 5,547,312</u>

The accompanying notes are an integral
part of the financial statements

State of Idaho
Southwest District Health (III)
Statement of Cash Receipts, Cash Disbursements, and Changes In
Cash Basis Fund Balances - Governmental Funds
For the Years Ended June 30, 2022 and 2021

	June 30, 2021 General Fund	June 30, 2022 General Fund
Cash Receipts		
Health and Professional Services	\$ 2,171,931	\$ 2,227,699
Interest, Rent, and Investments	22,025	11,613
Federal Grants	5,684,457	5,586,300
State Grants	1,241,141	1,094,964
City/County Grants	1,484,071	1,539,463
General Fund Support	1,389,300	1,005,300
Total Cash Receipts	11,992,925	11,465,339
Cash Disbursements		
Administration	259,101	388,313
Family Health Services	3,203,100	3,233,986
Environmental Health	6,234,345	5,186,904
General Support	1,739,492	1,761,960
Total Cash Disbursements	11,436,038	10,571,163
Excess (Deficiency) of Receipts Over Disbursements - Net Change in Cash Balance	556,887	894,176
Beginning Cash Basis Fund Balance	4,096,249	4,653,136
Ending Cash Basis Fund Balance	\$ 4,653,136	\$ 5,547,312

The accompanying notes are an integral
part of the financial statements

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND JUNE 30, 2021

NOTE 1. REPORTING ENTITY

In determining how to define Southwest District Health (III) for financial reporting purposes, management has considered all potential component units in accordance with GASB Statement 14 as amended by GASB Statement 39. The Idaho 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.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's financial statements are presented on a cash basis, or 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.

A. Government-Wide Financial Statements

The government-wide financial statements (*Statement of Net Position – Cash Basis*, and *Statement of Activities – Cash Basis*) report information on all activities of the District. These activities are financed through General Fund appropriations, county contributions, federal grants, state grants, local grants, and program revenues.

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. Direct disbursements are those that are clearly identifiable within a specific function. Program receipts include fees and charges paid by recipients of goods or services offered by the program. Appropriations, contributions, interest income, and other items not meeting the definition of program receipts are reported as general receipts.

The Special Revenue 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 functions.

B. 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.

C. Basis of Accounting

The cash basis of accounting is applied in preparing the District's financial statements. Receipts are recorded when cash is received, rather than when revenue is earned. Disbursements are recorded when cash is paid, rather than when a liability is incurred.

The cash basis of accounting precludes the inclusion of some assets and liabilities, such as accounts receivable, accounts payable, and accrued liabilities. These items are not included in the presentation of these financial statements.

D. Assets, Liabilities, and Net Assets

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 cash equivalents are considered to be cash on hand and are on deposit with the State Treasurer's Office. Cash equivalents are reported at book value. Additional disclosure is identified in Note 3.

Capital Assets

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

Compensated Absences

Southwest District Health, 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

Southwest District Health’s restricted net position consists of funding for Behavioral Health Board, Kresge Grant and Crisis Center.

	<u>FY 2022</u>	<u>FY 2021</u>
Citizen’s Review Panel	\$ 0	\$ 10,903
Behavioral Health Board	\$ 7,382	\$ 5,178
State Home Visitation – Parents as Teachers	\$ 0	\$ 107,387
Kresge Grant	\$ 9,803	\$ 18,607
Crisis Center	<u>\$ 28,571</u>	<u>\$ 28,571</u>
TOTAL	\$ 45,756	\$ 170,646

Unrestricted Net Position

Unrestricted Net Position is the remaining amount of net position having no constraints on their use imposed by contributors or enabling legislation.

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

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

- *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).
- *Restricted* fund balance consists of amounts that can be spent only for specific purposes stipulated by their providers, through constitutional provisions, or by enabling legislation.
- *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Health (the District’s highest level of decision-making authority).
- *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.
- *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 Policy

In keeping with the definition of restricted fund balance, the District in its financial statements has listed \$45,756 for fiscal year (FY) 2022 and \$170,646 for fiscal year (FY) 2021. This funding was paid in advance for the restricted purposes of supporting the Citizen’s Review Panel, Behavioral Health Board, State Home Visitation (Parents as Teachers), Kresge Grant, and Crisis Center.

Committed Fund Balance Policy

Southwest District Health's Committed Fund Balance is fund balance reporting required by the Board of Health due to motions passed at Board of Health meetings to commit funds. The Board of Health has committed funds to purchase medical equipment and training, to purchase, remodel and repair District buildings, to purchase computers and electronic medical record program replacements, to upgrade the District's website, to purchase vehicles, and to prepare for the next 27th pay period. Committed funds totaled \$1,399,073 for Fiscal Year 2022 and \$1,398,867 for Fiscal Year 2021.

Assigned Fund Balance Policy

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 District. Assigned funds totaled \$4,102,483 for Fiscal Year 2022 and \$3,083,623 for Fiscal Year 2022..

Unassigned Fund Balance Policy

Southwest District Health 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, Section 67-1210 and 67-1210A. Participation in the pool is mandatory.

The District also participates in the Local Government Investment Pool (LGIP), which is an external investment pool sponsored by the State Treasurer's Office. In order to earn a higher yield, Idaho governmental entities may voluntarily deposit money 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 3 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 pool discloses certain risks that may be associated with its deposits and investments. Disclosures are made for the following required risk disclosures:

Interest rate risk occurs when investments are fixed for longer periods. The weighted average maturity for the LGIP is 108 days for Fiscal Year 2022 and 150 days for Fiscal Year 2021.

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 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.

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

The Local Government Investment Pool is unrated.

The following schedule represents the District's investments at book value in the external investment pool at June 30, 2022:

<u>Investments at Book Value</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Local Government Investment Pool	\$5,432,741	\$4,586,129

Additional information, including the investment pool's financial statements, is provided in the *State's Annual Comprehensive Financial Report (ACFR)*, which is available from the Office of the State Controller or its website at www.sco.idaho.gov.

NOTE 4. PENSION PLAN

Plan Description

Southwest District Health contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI) 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 earning 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 three members who are 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 of 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 credit 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 of 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. As of June 30, 2022, and 2021, it was 7.16%. The employer contribution rate is set by the Retirement Board and was 11.94% of covered compensation. Southwest District Health's cash contributions were \$617,857 for Fiscal Year 2022 and \$612,240 for Fiscal Year 2021.

NOTE 5. POST-EMPLOYMENT 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 Southwest District Health 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 the OPEB are available in the state ACFR, which is available from the Office of the State Controller or its website at www.sco.idaho.gov.

NOTE 6. LEASES

Operating Leases

Operating leases are leases for which the District will not gain title to the asset. They contain various renewal options, as well as some purchase options. Operating lease payments are recorded when paid or incurred. The District's total operating lease expenditures for fiscal year 2022 were \$104,117 and \$118,827 for fiscal year 2021.

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 liability risk coverages for its members. General and Auto liability claims are self-retained up to the Idaho Tort Claims Act maximum of \$500,000 for each occurrence. Property coverage up to \$500,000,000.00 per occurrence, with a deductible of \$1,000,000.00 per occurrence \$2,000.00 Agency deductible. Auto physical damage coverage is provided with an Agency deductible of \$1,000.00 per occurrence. The Group Insurance fund is used to account for and finance life, health, and disability insurance programs which are experience rated and fully insured. Details of the Risk Management and Group Insurance coverage can be found in the statewide ACFR.

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 statewide ACFR.

SUPPLEMENTARY INFORMATION

State of Idaho
Southwest District Health (III)
Schedule of Cash Receipts and Disbursements -
Budget to Actual - General Fund

For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Cash Receipts				
State	\$ 1,442,900	\$ 1,442,900	\$ 1,389,300	\$ (53,600)
County	1,401,892	1,401,892	1,484,071	82,179
Contracts	5,801,838	5,801,838	6,925,597	1,123,759
Fees	1,715,979	1,715,979	2,171,931	455,952
Interest, Rent, and Investment Income	80,000	80,000	22,026	(57,974)
Sale of Land, Building, and Equipment	20,000	20,000	-	(20,000)
Miscellaneous Revenue	97,913	97,913	-	(97,913)
Total Cash Receipts	<u>\$ 10,560,522</u>	<u>\$ 10,560,522</u>	<u>\$ 11,992,925</u>	<u>\$ 1,432,403</u>
Cash Disbursements				
Personnel Costs	\$ 6,809,415	\$ 6,809,415	\$ 7,637,117	\$ 827,702
Operating	3,566,307	3,566,307	3,587,003	20,696
Capital Outlay	184,800	184,800	211,918	27,118
Total Cash Disbursements	<u>\$ 10,560,522</u>	<u>\$ 10,560,522</u>	<u>\$ 11,436,038</u>	<u>\$ 875,516</u>

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Cash Receipts				
State	\$ 985,800	\$ 1,005,300	\$ 1,005,300	\$ -
County	1,892,992	1,892,992	1,539,463	(353,529)
Contracts	6,407,764	6,678,142	6,681,263	3,121
Fees	1,874,852	1,789,138	2,227,699	438,561
Interest, Rent, and Investment Income	50,000	6,780	11,614	4,834
Sale of Land, Building, and Equipment	20,000	20,000	-	(20,000)
Miscellaneous Revenue	283,000	337,833	-	(337,833)
Total Cash Receipts	<u>\$ 11,514,408</u>	<u>\$ 11,730,185</u>	<u>\$ 11,465,339</u>	<u>\$ (264,846)</u>
Cash Disbursements				
Personnel Costs	\$ 8,427,103	\$ 7,931,388	\$ 7,694,963	\$ (236,425)
Operating	2,765,405	2,681,386	2,750,276	68,890
Capital Outlay	197,400	359,209	81,331	(277,878)
Trustee Benefits	124,500	62,500	44,593	(17,907)
Total Cash Disbursements	<u>\$ 11,514,408</u>	<u>\$ 11,034,483</u>	<u>\$ 10,571,163</u>	<u>\$ (463,320)</u>

The accompanying notes are an integral
part of the financial statements

NOTE TO SUPPLEMENTARY INFORMATION

NOTE 1. BUDGET COMMITTEE

The chairmen of the boards of county commissioners located within the District serve as the Budget Committee for the District. The District Board of Health 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, and any adjustments to the budget are approved by the District Board of Health.

FEDERAL REPORTS

State of Idaho
Southwest District Health (III)
Schedule of Expenditures of Federal Awards
Cash Basis
For the Years Ended June 30, 2022 and 2021

Program Title	CFDA Number	CFDA Title	Contract Number	Pass-Through Entities	FY 2021 Expenditures	FY 2022 Expenditures	Total Expenditures
US Department of Agriculture							
WIC	10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	HC206200	1	\$ 1,343,074	\$ 1,176,037	\$ 2,519,111
SNAP Cluster							
Healthy Store Initiative	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	WC089500	4	10,352	5,394	15,746
Total CFDA 10.561					10,352	5,394	15,746
Total SNAP Cluster					10,352	5,394	15,746
Total US Department of Agriculture					1,353,426	1,181,431	2,534,857
US Department of Transportation							
Highway Safety Cluster							
Seat Belt Survey	20.616	National Priority Safety Programs	19-NHPS-012	7	-	4,225	4,225
Total Highway Safety Cluster					-	4,225	4,225
Total US Department of the Treasury					-	4,225	4,225
US Department of the Treasury							
CARES ACT FUNDING	21.019	Coronavirus Relief Funding	None	6	357,058	314,582	671,640
Total US Department of the Treasury					357,058	314,582	671,640
US Environmental Protection Agency							
Public Drinking Water	66.432	State Public Water System Supervision	K217	2	105,826	-	105,826
Public Drinking Water	66.432	State Public Water System Supervision	K284	2	-	107,848	107,848
Total CFDA 66.432					105,826	107,848	213,674
Total US Environmental Protection Agency					105,826	107,848	213,674
US Department of Health and Human Services							
Preparedness Assessment	93.069	Public Health Emergency Preparedness	HC149900	1	85,139	-	85,139
Preparedness Assessment - COVID	93.069	COVID - Public Health Emergency Preparedness	HC194700	1	287,162	-	287,162
Syndromic Surveillance	93.069	Public Health Emergency Preparedness	HC149900	1	572	-	572
Syndromic Surveillance - COVID	93.069	COVID - Public Health Emergency Preparedness	HC149900	1	4,488	-	4,488
Cities Readiness Initiative	93.069	Public Health Emergency Preparedness	HC149900	1	62,993	-	62,993
Cities Readiness Initiative - COVID	93.069	COVID - Public Health Emergency Preparedness	HC149900	1	4,505	-	4,505
Public Health Emergency Preparedness	93.069	Public Health Emergency Preparedness	HC239400	1	-	469,577	469,577
PHPR COVID-19 Response - COVID	93.069	COVID - Public Health Emergency Preparedness	HC149900	1	131,940	-	131,940
Total CFDA 93.069					576,799	469,577	1,046,376
APP-Prep	93.092	ACA Personal Responsibility Education Program	HC190700	1	20,930	-	20,930
APP-Prep	93.092	ACA Personal Responsibility Education Program	HC244600	1	-	17,214	17,214
APP-Prep COVID-19	93.092	COVID-19 ACA Personal Responsibility Education Program	HC147100	1	-	-	-
CUIDATE	93.092	ACA Personal Responsibility Education Program	HC153800	1	27,144	5,606	32,750
Total CFDA 93.092					48,074	22,820	70,894
Activate TB - Federal	93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	HC170400	1	16,646	10,588	27,234
Total CFDA 93.116					16,646	10,588	27,234
Prescription Drug Monitoring Program	93.136	Injury Prevention and Control Research and State and Community Based Programs	HC202400	1	76,524	-	76,524
Prescription Drug Monitoring Program	93.136	Injury Prevention and Control Research and State and Community Based Programs	HC260100	1	-	114,812	114,812
Total CFDA 93.136					76,524	114,812	191,336
Sexual Risk Avoidance Education	93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE)	HC247900	1	-	16,646	16,646
Sexual Risk Avoidance Education	93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE)	HC192900	1	14,509	-	14,509
Total CFDA 93.235					14,509	16,646	31,155
Oral Health Workforce HRSA	93.236	Grants to States to Support Oral Health	HC210000	1	3,809	-	3,809
Total CFDA 93.243					3,809	-	3,809
Partnership For Success	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	2020-ADM-45	3	267,075	223,145	490,220
PFS - Carryover	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	2020-ADM-45	3	21,872	-	21,872
Total CFDA 93.243					288,947	223,145	512,092
Immunization Contract	93.268	Immunization Cooperative Agreements	HC250300	1	-	442	442
Immunization Contract	93.268	Immunization Cooperative Agreements	HC195600	1	3,300	-	3,300
High Risk Seasonal Flu Vaccine	93.268	Immunization Cooperative Agreements	HC196800	1	13,040	-	13,040
Immunizations - COVID	93.268	COVID - Immunization Cooperative Agreements	HC221600	1	306,927	-	306,927
Immunizations - COVID	93.268	COVID - Immunization Cooperative Agreements	HC233000	1	65,119	39,664	104,783
Perinatal Hepatitis B	93.268	Immunization Cooperative Agreements	HC927800	1	1,400	2,900	4,300
State Supplied Immunizations	93.268	Immunization Cooperative Agreements	HC196800	1	50,864	-	50,864
State Supplied Immunizations	93.268	Immunization Cooperative Agreements	HC248400	1	-	20,058	20,058
Total CFDA 93.268					440,650	63,064	503,714

State of Idaho
Southwest District Health (III)
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Years Ended June 30, 2022 and 2021

Program Title	CFDA Number	CFDA Title	Contract Number	Pass-Through Entities	FY 2021 Expenditures	FY 2022 Expenditures	Total Expenditures
<u>US Department of Health and Human Services (continued)</u>							
Tobacco Prevention	93.305	National State Based Tobacco Control Programs	HC230700	1	\$ -	\$ 8,671	\$ 8,671
Tobacco Prevention	93.305	National State Based Tobacco Control Programs	HC192300	1	56,613	56,613	113,226
Total CFDA 93.305					56,613	65,284	121,897
ELC CARES ENH Support	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC200200	1	540,414	1,083,005	1,623,419
ELC CARES Enhancing - COVID	93.323	COVID - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC200200	1	346,727	-	346,727
ELC CARES Enhancing	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC200200	1	246,097	-	246,097
NEDSS - COVID	93.323	COVID19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC252400	1	-	48,562	48,562
NEDSS - COVID	93.323	COVID19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC956900	1	97,411	-	97,411
Total CFDA 93.323					1,230,649	1,131,567	2,362,216
PHPR COVID - 19 Supplemental - COVID	93.354	COVID - Public Health Emergency Response: Cooperative Agreement for Emergency Response	HC181700	1	104,007	-	104,007
Total CFDA 93.354					104,007	-	104,007
Oral Health CDC Funding	93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve OH	HC203100	1	15,334	-	15,334
Oral Health CDC Funding	93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve OH	HC253100	1	-	12,329	12,329
Total CFDA 93.366					15,334	12,329	27,663
Tobacco Prevention	93.387	Office of Smoking and Health - National State-Based Tobacco Control	HC286400	1	-	8,671	8,671
Total CFDA 93.426					-	8,671	8,671
Diabetes & Heart Disease	93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease	HC240400	1	-	38,841	38,841
Diabetes & Heart Disease	93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease	HC193300	1	24,225	-	24,225
Total CFDA 93.426					24,225	38,841	63,066
477 Cluster							
Adolescent Pregnancy Prevention	93.558	Temporary Assistance for Needy Families	HC244600	1	-	33,075	33,075
Adolescent Pregnancy Prevention	93.558	Temporary Assistance for Needy Families	HC190700	1	21,352	17	21,369
Wise Guys - TANF	93.558	Temporary Assistance for Needy Families	HC981600	1	17,192	8,774	25,966
Total CFDA 93.558					38,544	41,866	80,410
Child Care - Health and Safety Inspections	93.575	Child Care and Development Block Grant	WC089900	4	29,126	87,600	116,726
Child Care - Complaints	93.575	Child Care and Development Block Grant	WC089900	4	4,713	9,334	14,047
Total CFDA 93.575					33,839	96,934	130,773
Total 477 Cluster					72,383	138,800	211,183
Nurse Family Partnership/Innovation	93.870	Maternal, Infant and Early Childhood Home Visiting Grant	HC173100	1	494,366	-	494,366
Nurse Family Partnership/Innovation	93.870	Maternal, Infant and Early Childhood Home Visiting Grant	HC274500	1	-	515,386	515,386
NFP - ARPA	93.870	Maternal, Infant and Early Childhood Home Visiting Grant	HC948800	1	-	21,405	21,405
Total CFDA 93.870					494,366	536,791	1,031,157
Fit and Fall "Walkability" Meals	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC107800	1	-	-	-
Women's Health Check	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC186400	1	9,170	-	9,170
Women's Health Check	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC236500	1	-	6,994	6,994
Women's Health Check	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC146100	1	-	1,357	1,357
Comprehensive Cancer Prevention	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC188800	1	14,645	-	14,645
Comprehensive Cancer Prevention	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC239700	1	-	22,000	22,000
Total CFDA 93.898					23,815	30,351	54,166

State of Idaho
Southwest District Health (III)
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Years Ended June 30, 2022 and 2021

Program Title	CFDA Number	CFDA Title	Contract Number	Pass-Through Entities	FY 2021 Expenditures	FY 2021 Expenditures	Total
<u>US Department of Health and Human Services (continued)</u>							
RIBHHN	93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	D04RH31647	5	\$ 208,143	\$ 76,095	\$ 284,238
Total CFDA 93.912					208,143	76,095	284,238
Hepatitis A Vaccine Outreach	93.917	HIV Care Formula Grants	19-ADM-51	1	495	-	495
Total CFDA 93.912					495	-	495
HIV Prevention	93.940	HIV Prevention Activities Health Department Based	HC265000	1	-	47,506	47,506
Total CFDA 93.940					-	47,506	47,506
HIV Surveillance	93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	HC223500	1	6,239	146	6,385
Total CFDA 93.954					6,239	146	6,385
RBHB - Block Grant	93.959	Block Grants for the Prevention and Treatment of Substance Abuse	HC223500	1	-	5,872	5,872
Total CFDA 93.912					-	5,872	5,872
STD Prevention Activities	93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	HC222900	1	26,260	-	26,260
STD Prevention Activities	93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	HC265000	1	-	34,619	34,619
HIV Prevention	93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	HC222900	1	40,864	-	40,864
Total CFDA 93.977					67,124	34,619	101,743
Fit and Fall Proof Activities	93.991	Preventative Health and Health Services Block Grant	HC191300	1	23,326	-	23,326
Fit and Fall Proof Activities	93.991	Preventative Health and Health Services Block Grant	HC147800	1	-	4,353	4,353
Fit and Fall Proof Activities	93.991	Preventative Health and Health Services Block Grant	HC237200	1	-	14,432	14,432
Total CFDA 93.991					23,326	18,785	42,111
Oral Health MCH Funding	93.994	Maternal and Child Health Services Block Grant to the States	HC185000	1	16,611	18,005	34,616
Oral Health MCH Funding	93.994	Maternal and Child Health Services Block Grant to the States	HC232600	1	-	9,175	9,175
Oral Health Fixed Fee Activities	93.994	Maternal and Child Health Services Block Grant to the States	HC185000	1	16,869	-	16,869
MCH Epidemiology	93.994	Maternal and Child Health Services Block Grant to the States	HC232600	1	10,056	-	10,056
Fit and Fall Proof (MCH)	93.994	Maternal and Child Health Services Block Grant to the States	HC191300	1	4,436	979	5,415
Fit and Fall Proof (MCH)	93.994	Maternal and Child Health Services Block Grant to the States	HC237200	1	-	5,564	5,564
Pregnancy Resource Program Activities	93.994	Maternal and Child Health Services Block Grant to the States	HC192300	1	5,342	-	5,342
Pregnancy Resource Program Activities	93.994	Maternal and Child Health Services Block Grant to the States	HC230700	1	-	4,480	4,480
Physical Activity & Nutrition	93.994	Maternal and Child Health Services Block Grant to the States	HC143900	1	-	1,545	1,545
Physical Activity & Nutrition	93.994	Maternal and Child Health Services Block Grant to the States	HC237200	1	-	25,912	25,912
Total CFDA 93.994					53,314	65,660	118,974
Total US Department of Agriculture					3,845,991	3,131,969	6,977,960
Total Cash Expenditures					5,662,301	4,740,055	10,402,356
Non-Cash Expenditures							
WIC Food Vouchers	10.557	Sup. Nutrition for Women, Infants, & Children		1	3,261,153	3,614,422	6,875,575
Value of Vaccine	93.268	Immunization Cooperative Agreements		1	256,743	115,145	371,888
Total Non-Cash Expenditures					3,517,896	3,729,567	7,247,463
Total Federal Expenditures					\$ 9,180,197	\$ 8,469,622	\$ 17,649,819

Pass Through Entities Legend

- 1 = Idaho Department of Health and Welfare
- 2 = Idaho Department of Environmental Quality
- 3 = Office of Drug Policy
- 4 = Central District Health Department (Health District 4)
- 5 = Direct Grant with Health and Human Services
- 6 = Cares Act Monies US Department of Treasury

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements for Federal Awards (Uniform Guidance)*.

The ALN refers to the *Assistance Listing Number* which is a government-wide list of individual federal programs. The Assistance Listing number refers to detailed public descriptions of federal programs that provide grants, loans, scholarships, insurance, and other types of assistance awards.

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 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 was \$3,614,422 for fiscal year 2022 and \$3,261,153 for fiscal year 2021.

NOTE 3. VALUE OF VACCINE

The Idaho Department of Health and Welfare provides certain vaccines to the District at no cost to the District. The District charges only a flat rate administrative fee to administer the supplied vaccines. The value of the vaccines provided to the District by the Idaho Department of Health and Welfare was \$115,145 for fiscal year 2022 and \$256,743 for fiscal year 2021.

NOTE 4. INDIRECT COST RATE

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



**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, Board of Health
Southwest District Health (III)
13307 Miami Lane
Caldwell, Idaho 83607

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 Southwest District Health (III) (the District) as of and for the years ended June 30, 2022 and 2021, 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 March 20, 2023.

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.

Zwysart John & Associates, CPAs PLLC

Nampa, Idaho
March 20, 2023



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

Director, Board of Health
Southwest District Health (III)
13307 Miami Lane
Caldwell, Idaho 83607

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southwest District Health (III)'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 Southwest District Health (III)'s major federal programs for the years ended June 30, 2022 and 2021. Southwest District Health (III)'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, Southwest District Health (III) complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended June 30, 2022 and 2021.

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 Southwest District Health (III) 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 Southwest District Health (III)'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 Southwest District Health (III)'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 Southwest District Health (III)'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 Southwest District Health (III)'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 Southwest District Health (III)'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 Southwest District Health (III)'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 Southwest District Health (III)'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
March 20, 2023

State of Idaho
Southwest District Health (III)
 Schedule of Findings and Questioned Costs
 For the Years Ended June 30, 2022 and 2021

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:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
21.019	Coronavirus Relief Fund
93.069	Public Health Emergency Preparedness
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
Southwest District Health (III)
Schedule of Findings and Questioned Costs (Continued)
For the Years Ended June 30, 2022 and 2021

Section II - Financial Statement Findings

No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

No Matters Reported

APPENDIX

HISTORY

The following is a chronological history of the basic health care services that the State has provided to the public.

- 1907 – The State Board of Health and counties that had local boards of health were statutorily authorized joint responsibility for public health.
- 1947 – A public health district law was enacted that permitted two or more counties to establish a public health district. Participation in the forming of the health districts was voluntary.
- 1970 – The legislature established a law that created seven mandatory public health districts. In Southwest District Health (III), the counties designated were Adams, Canyon, Gem, Owyhee, Payette, and Washington. The director of the State Department of Health and Welfare was designated fiscal officer for the various districts.
- 1976 – Legislative intent was expressed that the health districts are not State agencies, and that they be recognized as authorized governmental entities.
- 1986 – Idaho Code was amended to allow district health departments to promulgate rules and regulations without the State Board of Health's approval.
- 1993 – The legislature clarified the need for district health departments to use the Idaho Administrative Procedures Act for fees and rules.
- 2007 – Legislation changing Idaho Code, Section 39-412 to reflect a change in the compensation of Board members, to reference Idaho Code, Section 59-509(I)
- 2007 – Legislation changing Idaho Code, Section 39-411 composition of Districts' Boards of Health to allow those Districts comprised of eight counties to consist of not less than eight members and no more than nine members.
- 2008 – Legislation changing Idaho Code, Section 39-414 to change the language "For purposes of this chapter, a Public Health District is not a subdivision of the state and is considered an independent body corporate and politic, in terms of negotiating long term debt financing."

PURPOSE

The purpose of Southwest District Health (III) is to prevent disease, disability, and premature death; promote healthy lifestyles; and protect and promote the health and quality of an environment in which people can be healthy.

STATUTORY AUTHORITY

The statutory authority for the District is found in Idaho Code, Title 39, Chapter 4.

ORGANIZATION

The District is supervised by a six-member board appointed by the county commissioners of the counties served, plus one physician member, as allowed by Idaho Code, Section 39-411. Board members serve staggered five-year terms, and are reimbursed \$75 per working day plus all necessary travel expenses. The board appoints a director to administer and manage day-to-day activities of the District. Physicians and pharmacists provide medical consulting services to the District.

The District is organized into four major sections:

1. Administration – Provides day-to-day managerial guidance for the District.
2. General Support – Provides budget, accounting, billing/collections, accounts payable, building management, as well as administrative, personnel, purchasing, and information technology support for all divisions, sections, and satellite facilities throughout the District.

3. Clinic Services – Provides services such as family planning, immunization, tuberculosis services, sexually transmitted disease (STD) treatment, HIV/AIDS testing, communicable disease treatment and control. This division also provides nutrition assessment health and education services to residents and agencies throughout the District, including the administration of the Women, Infants, and Children (WIC) nutrition program.
4. Environmental and Community Health – Provides solid waste management services, food protection through inspection and licensing of food handling establishments, day care facility inspections, testing, certification and licensing of septic system installers and pumpers, review of subdivision engineering reports, drinking well water testing, and public health preparedness programs. This division also provides risk reduction education and awareness programs such as tobacco cessation, cancer education, diabetes, and physical activity/nutrition programs.

The District's central offices and clinics are located in Caldwell. Additionally, four satellite clinics are located in Emmett, Homedale, Payette, and Weiser. An organizational chart is attached.

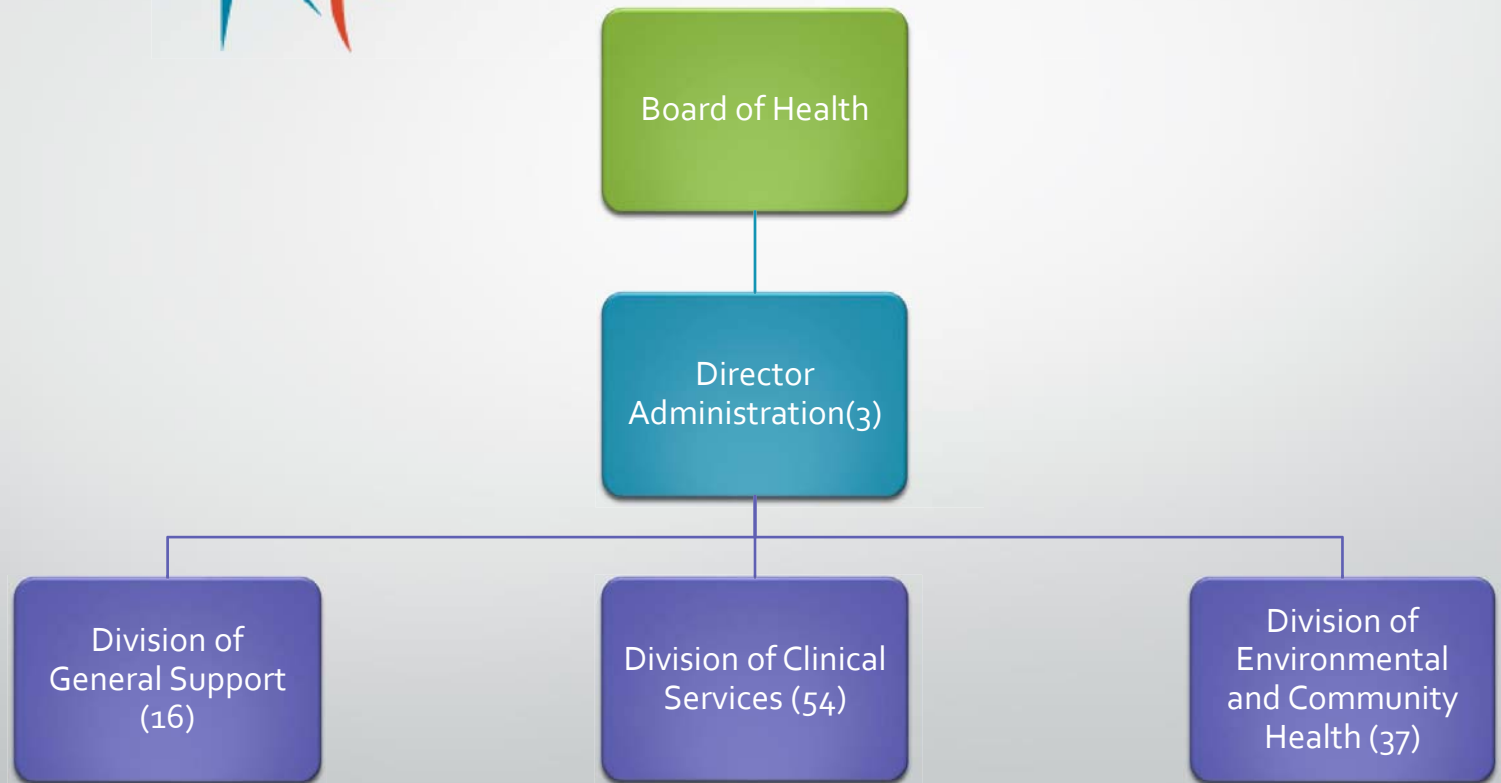
STAFFING

At the end of fiscal year 2020, the District had 81 classified employees, 4 exempt employees, and 25 non-classified employees, for a total of 110 employees.

FUNDING

Financing for the District comes from State General Fund appropriations; county contributions; contracts from federal, State, and private vendors; fees for providing client services; the sale of septic system permits; mortgage survey services; subdivision plan reviews; and food facility inspections. Also, some revenue is generated from donations. The amount included in the District's General Fund appropriation request is determined by Idaho Code, Section 39-425. The legislature sets the District's General Fund appropriation, which can be more or less than the amount requested.

The District also receives funds from contracts with the Idaho Department of Health and Welfare, Idaho Department of Environmental Quality, cities, other governmental agencies, as well as fees for public health services, environmental inspections, and licensing.



The numbers indicated in each division reflect the number of people on staff, not FTEs.



SOUTHWEST DISTRICT HEALTH

BUDGET REPORT FOR FY2023

Cash Basis

Feb-23

Target **66.7%**

Fund Balances		
	FY Beginning	Month Ending
General Operating Fund	\$ 113,540	\$ 92,690
Millennium Fund	\$ 71,429	\$ 68,253
LGIP Operating	\$ 4,033,668	\$ 5,491,519
LGIP Vehicle Replacement	\$ 99,899	\$ 101,445
LGIP Capital	\$ 1,299,174	\$ 1,299,174
Total	\$ 5,617,710	\$ 7,053,082

Income Statement Information			
	YTD		This month
Net Revenue:	\$ 6,362,391	\$ 739,375	
Expenditures:	\$ (6,183,434)	\$ (722,977)	
Net Income:	\$ 178,957	\$ 16,398	

Revenue								
	Admin	Clinic Services	Env & Community Health	General Support	Total	YTD	Total Budget	Percent Budget to Actual
County Contributions	\$ 237,854	\$ -	\$ -	\$ -	\$ 237,854	\$ 1,930,100	\$ 2,784,813	69%
Fees	\$ -	\$ 25,119	\$ 90,628	\$ 330	\$ 116,077	\$ 1,006,592	\$ 1,506,499	67%
Contract Revenue	\$ -	\$ 162,743	\$ 132,178	\$ -	\$ 294,921	\$ 3,223,978	\$ 6,951,124	46%
Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,634	\$ 22,634	100%
Interest	\$ 19,766	\$ -	\$ -	\$ -	\$ 19,766	\$ 89,397	\$ 145,400	61%
Other	\$ -	\$ 175	\$ 70,583	\$ -	\$ 70,758	\$ 89,690	\$ 130,828	69%
Monthly Revenue	\$ 257,619	\$ 188,037	\$ 293,389	\$ 330	\$ 739,375	\$ 6,362,391	\$ 11,541,298	
Year-to-Date Revenue	\$ 2,019,497	\$ 1,519,410	\$ 3,451,900	\$ 25,532	\$ 7,016,338	DIRECT BUDGET		
Budget	\$ 2,938,213	\$ 2,683,683	\$ 5,893,369	\$ 26,032	\$ 11,541,298	DIRECT BUDGET		
	68.7%	56.6%	58.6%	98.1%	60.8%			

Expenditures								
	Admin	Clinic Services	Env & Community Health	General Support	Total	YTD	Total Budget	Percent Budget to Actual
Personnel	\$ 26,238	\$ 203,139	\$ 268,097	\$ 102,334	\$ 599,807	\$ 5,079,767	\$ 8,165,617	62%
Operating	\$ 2,855	\$ 32,996	\$ 33,833	\$ 53,253	\$ 122,937	\$ 1,088,846	\$ 2,770,906	39%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,410	\$ 376,661	1%
Trustee & Benefits	\$ -	\$ -	\$ 233	\$ -	\$ 233	\$ 9,411	\$ 228,114	4%
Monthly Expenditures	\$ 29,094	\$ 236,135	\$ 302,162	\$ 155,587	\$ 722,977	\$ 6,183,434	\$ 11,541,298	
Year-to-Date Expenditures	\$ 256,450	\$ 2,043,809	\$ 2,612,399	\$ 1,270,775	\$ 6,183,434	DIRECT BUDGET		
Budget	\$ 405,655	\$ 3,305,318	\$ 5,612,774	\$ 2,217,551	\$ 11,541,298	DIRECT BUDGET		
	63.2%	61.8%	46.5%	57.3%				



SOUTHWEST DISTRICT HEALTH - CRISIS CENTER ACTIVITY

Feb-23

BUDGET REPORT FOR FY2023

Cash Basis

Target **66.7%**

Income Statement Information

	YTD	This month
Net Revenue: \$	1,732,360	\$ 290,786
Expenditures: \$	(526,702)	\$ (97,014)
Net Income: \$	1,205,658	\$ 193,772

Revenue				
	Crisis Center	YTD	Total Budget	Percent Budget to Actual
City/County Funds	\$ 70,000	\$ 79,000	\$ 630,000	13%
SWDH OPIOID Settlement	\$ -	\$ 500,000	\$ 500,000	100%
BOH Committed Reserve	\$ -	\$ 28,571	\$ 28,571	100%
Contract Revenue	\$ 220,786	\$ 1,124,789	\$ 2,593,284	43%
Monthly Revenue	\$ 290,786	\$ 1,732,360	\$ 3,751,855	
DIRECT BUDGET				

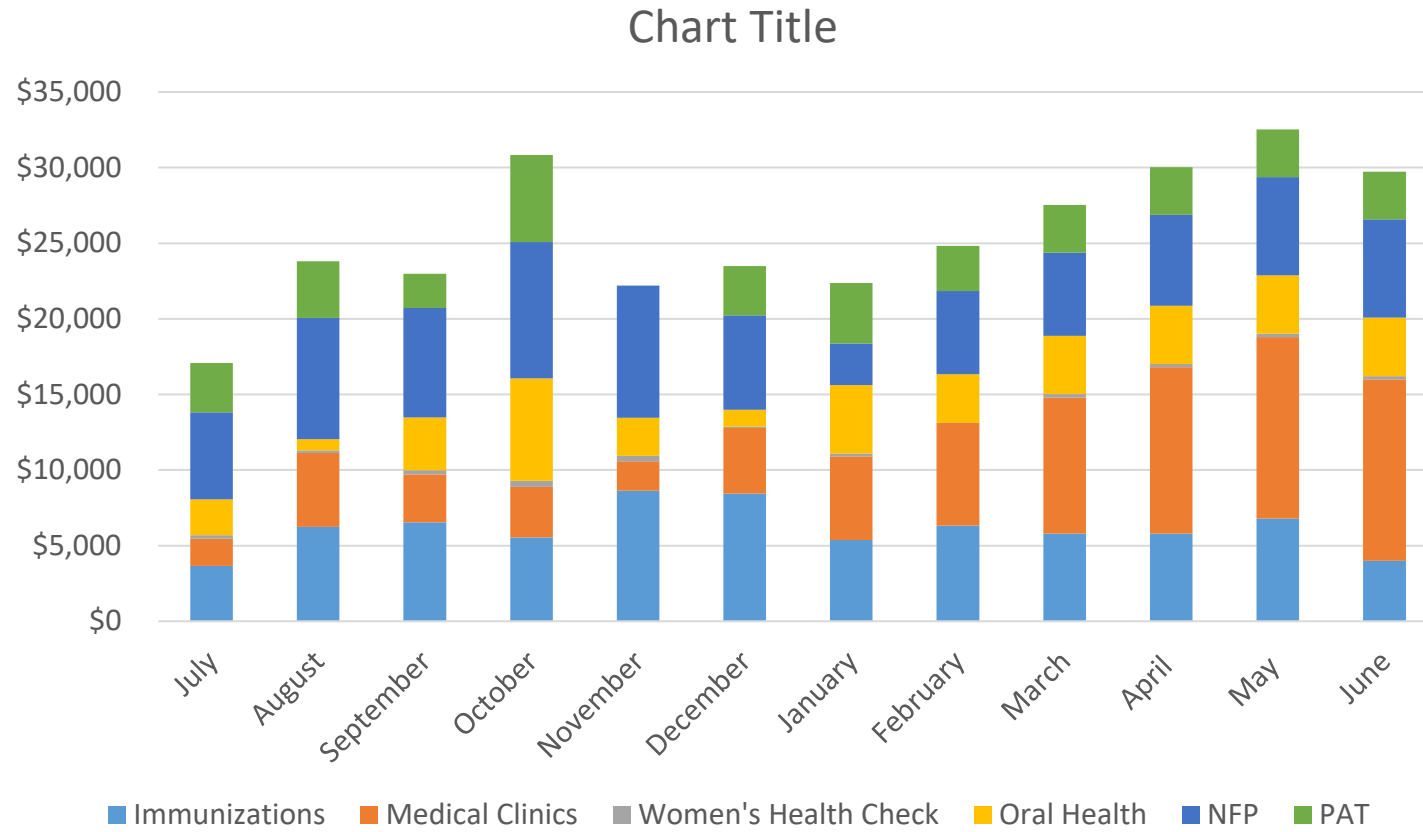
Expenditures				
	Crisis Center	YTD	Total Budget	Percent Budget to Actual
Personnel	\$ 5,338	\$ 38,843	\$ 58,977	66%
Operating	\$ 69,922	\$ 466,105	\$ 2,592,879	18%
Capital Outlay	\$ -	\$ -	\$ -	0%
Trustee & Benefits	\$ 21,754	\$ 21,754	\$ 1,100,000	2%
Monthly Expenditures	\$ 97,014	\$ 526,702	\$ 3,751,855	
DIRECT BUDGET				



Family and Clinic Services Fee Revenue Follow Up

3.28.23

Fee Revenue for FY23 (March-June Estimates)



Fees Revenue Deficit for FY23

	*Actual Revenue	Budgeted Revenue	Deficit
Immunizations	\$73,167	\$76,128	(\$2,961)
Medical Clinics	\$75,800	\$83,638	(\$7,838)
WHC	\$2,564	\$8,000	(\$5,436)
Oral Health	\$40,188	\$33,123	\$7,065
NFP	\$77,774	\$93,043	(\$15,269)
PAT	\$37,895	\$36,000	\$1,895
TOTAL	\$307,388	\$329,932	(\$22,544)

FY23 Deficit (\$22,544)

Decrease supplies expenses by \$22,544, especially in immunizations. Shifting activities to focus on kids vs. adults as the state supplies these immunizations for us at no cost.

Solutions to Increase Fee Revenue in FY24

- Marketing Medical Clinics to WIC participants (approx. 6,000 people) and to those that receive Medicaid in our district.
- Increasing oral health services to day cares and summer schools over the summer.
- Increasing the number of school immunizations clinics.
- Offer additional fee generating services that community has requested (e.g., IUD placement, sports physicals, well-child checks).
- Increasing caseloads in Parents as Teachers to full capacity.

ECHS (Environmental Health) Revenue Update

Food Safety Program		
Food fees are set in statute so food safety revenue remains relatively static depending on the number of new and renewed permits each year.		
	July-Feb Revenue	Annual Difference
FY 22	\$ 222,112.00	\$ 15,163.00
FY 23	\$ 237,275.00	
Subsurface Sewage Disposal (SSD) Program		
SSD revenue is largely based on the number of permits obtained within a given year. For the given timeframe, there were 719 permits in FY22, and 494 permits in FY23.		
	Jul-Feb Revenue	Annual Difference
FY 22	\$ 645,244.00	\$ (245,914.00)
FY 23	\$ 399,330.00	

Program Impacts

- SSD revenue is projected to be \$200k-\$300k less this year
- EH reduced operating costs by over \$134k in FY23 budget revision
 - Natural staff attrition
 - Funding for Hedgehog
 - Consolidating schedules and fuel consumption
- Will seek to hire internally, before we look externally for any EH vacancies
- Considering EH-based grants to ensure EH is budget neutral in FY24
- EH is balancing the cost of retaining personnel vs. the value of having competent staff who can keep response times down for each county
 - 1-2 year training time for an EHS to obtain their complete certification

SOUTHWEST DISTRICT HEALTH EMPLOYEE STATISTICS FY23

TREND ALERT

Employee Turnover Rate (24% in FY20)



Southwest District Health
Turnover Rate
JAN 2022 - AUG 2022

Southwest District Health
Turnover Rate
SEPT 2022 - FEB 2023

RECRUITING MARKET

Statistics from August 2022 to February 2023



15 Vacancies
Filled



10 Vacant
Positions



9 Separations
Processed

FY23 INTERNAL PROMOTIONS



Six Fulltime Promotions

FY23 FILLED POSITIONS

ENVIRONMENTAL AND COMMUNITY HEALTH

Project Manager 1 (2 FTE Positions)
Environmental Health Specialist 1
Research Analyst, Sr.

GENERAL SUPPORT SERVICES

IT Systems and Infrastructure Engineer 2

ADMINISTRATION

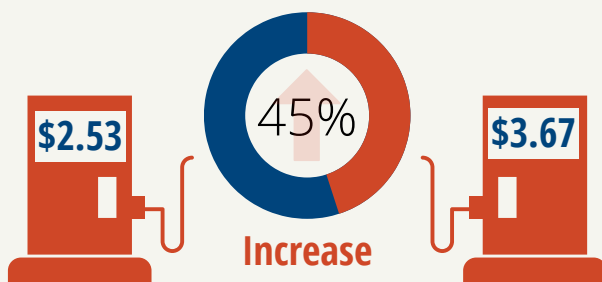
Medical Director

FAMILY AND CLINIC SERVICES

Clinical Assistant (2 FTE Positions)
Customer Service Representative 2
Nurse, Licensed Practical
Clinical Specialist
Administrative Assistant 2
Office Specialist 1
Nurse, Registered
Registered Dietician, Sr.

GAS PRICE IN TREASURE VALLEY

January 2020 - January 2023



Increase

HOME PRICE IN CANYON COUNTY

(Intermountain Multiple Listing Service)



JAN. 2020
\$288,000



JAN. 2022
\$424,000



JAN. 2023
\$429,000

GROCERIES IN TREASURE VALLEY

January 2020 - January 2023
(Bureau of Economic Analysis)



50% INCREASE FOR A FAMILY OF 4
OVER 3 YEARS

50% INCREASE OVER 3 YEARS

SOUTHWEST DISTRICT HEALTH

RETENTION EFFORTS

FY23

HOSTED A SPRING HR BENEFIT WORKSHOP SERIES



Highlighting available benefits to staff to increase knowledge and utilization of our current programs.

UPDATED JOB ANNOUCEMENT TEMPLATE



Highlighting available perks, benefits, and detailed investment minimums SWDH guarantees to each employee.

PULSE SURVEY DATA



Continued to gather data via our Pulse Survey on current employee needs, feedback and responded with real time solutions like sponsored dog petting days, food truck social lunch events, in office work out equipment, all staff quarterly potlucks, and a breakroom revamp.

CREATED A QUALITY IMPROVEMENT TEAM



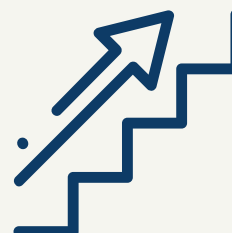
To tackle district-wide process improvements.

CREATED A PROFESSIONAL EDUCATION TUITION REIMBURSEMENT PROGRAM



In order to support staff and their long term career goals.

INTERNAL CAREER BUILD OUT



In order to dynamically transform the career ladder and lengthen opportunity and longevity for current employees.



Agency Policy

The compensation plan for Southwest District Health (SWDH) is designed to attract, retain, and recognize employees for their valuable contributions to public health service.

SWDH's Compensation Plan and pay-for-performance system is reviewed annually with adjustments made, if funding is available, to ensure employees are fairly compensated for their job knowledge, ability, conduct, and overall performance. In preparation for annual change in employee compensation discussions, the Human Resource (HR) office will assess changing market conditions, examine scheduled pay increases among neighboring government entities, and may choose to have a salary assessment completed by a third-party.

Staff to Support the Public Health Mission

Multiple funding sources, along with the unique mission and needs of SWDH, impact the Compensation Plan. There are a variety of professional staff employed by the district performing a wide-range of public health services for the community: Advanced Practice Nurses, Registered Nurses, Licensed Practical Nurses, Registered Medical Assistants, Registered and Licensed Dietitians, Registered Dental Hygienist, and nationally Registered Environmental Health Specialists and Sanitarians. In addition to a range of supporting Administrative Assistants, Office Specialists, Customer Service Representatives, and Clinical Assistants the district also employs technically sophisticated specialists in accounts payable/receivable, medical billing/collections, purchasing, human resources, IT network and information systems, facilities management, community and emergency planning, health education, and epidemiology.

Starting/Entry Salary Decisions

SWDH has a formal written policy for new hire starting wage determinations (Executive Policy 02). It is SWDH's policy to start new employees at a minimum of 85% of policy based on the State of Idaho's pay schedule established by the Idaho legislature or the 10th percentile minimum per the regional salary assessment results conducted by a third-party, whichever is higher. The district hires at a rate that reflects the quantity and quality of candidates' experience and education levels. Starting salaries are based on the worth of that particular job to our agency and are not altered to meet a job applicant's personal, non-job-related situation or expenses. Advanced salary placement may be at the district director's discretion considering available budget, market, applicant's work experience and qualifications, and relation to existing staff salaries within the pay grade assigned to the employee's classification. A living wage adjustment may also be made for certain positions based on local market data.

Performance-Based Salary Increases

For performance pay purposes, the district considers employees with a performance evaluation rating on file eligible. Employees on entry probation will not be eligible for a performance pay increase unless there are extenuating circumstances. The director will review and determine if extenuating circumstances warrant consideration for a performance pay increase. Employees on a formal "performance improvement plan" are not eligible for performance pay increases. Performance-based increases for the District Director are at the discretion of the Board of Health.

The district HR office is responsible for determining the performance-based salary adjustments of staff based on the Board of Health's direction. The process for determining performance-based salary adjustments is as follows. The HR office prepares a spreadsheet of performance eligible employees identified and sorted by evaluation

Approved by the Board of Health on
MONTH, DD, YYYY

ratings, pay range (minimum, mid-point, maximum), current hourly pay, current annual wage, and the pay range for that job classification. HR calculates performance increases based on recommendations from the executive leadership team, develops an aggregate report, and the director presents the report to the Board of Health for approval prior to the approval of the proposed budget for the next fiscal year. Although infrequent, the Board of Health may choose to approve performance-based salary increases to staff during the fiscal year.

Cost of Living Adjustments

Cost of living adjustments (COLA) may be proposed by HR and the leadership team to the Board of Health for consideration and approval.

Salary Increases-Conditional

Temporary increases may be provided in recognition of additional assignments or acting appointments. Memorandum of Understanding agreements drawn between SWDH and an employee on a conditional salary increase will include language that if the employee should tender his/her resignation during a time when the temporary increase is in place, the temporary increase will end before the final pay period, and vacation and EAL balances will be paid off at the normal rate of pay.

Recruitment Bonus

SWDH may exercise the option to provide a bonus for recruitment purposes, but only for extremely hard-to-fill positions. Approval for such bonuses will reside with the district director. The district will ensure employees have completed at least six months of work with a performance evaluation on file, before providing recruitment bonuses. Hiring agreements or memorandums documenting conditions for payment of recruitment bonuses will be provided to the employees and placed in their personnel files.

Retention Pay

SWDH will determine the need for retention pay on a case-by-case basis. If an employee indicates another competitive job offer, or if the district deems market conditions exist which may give incentive to employees to leave their employment, management may consider a retention award.

Retention pay may be granted when an employee has completed at least six (6) months of work with a performance evaluation on file, regardless of probationary status.

Annual Retention Bonuses

SWDH will use the Annual Retention Bonus applied in the month of August in order to retain and honor staff who have demonstrated a commitment to the district based on years of service if adequate funding is available. One year of service to two years, zero months will amount to a \$500 bonus. Two years, one month of service up to five years of service, zero months will amount to \$1,000 bonus. Any service above five years and one month will amount to \$2,000 bonus.

Performance Bonuses

SWDH will use performance bonuses throughout the year to recognize and reward excellence. Amounts will vary and will relate to the base salary and the individual's performance on a project or overall basis. All performance bonuses will be based on the availability of funds. Performance bonuses up to a total of two thousand dollars (\$2,000) may be awarded to individuals each fiscal year, in recognition of excellent performance. A memo documenting such performance will be provided to the employee and placed in their personnel file. Exceptions above the \$2,000 dollars may be granted under extraordinary circumstances, if approved in advance by the district director.

Cost Savings Bonuses

SWDH has a cost savings bonus program in recognition of an employee's idea to save district/state resources resulting in cost savings or greater efficiencies. Any bonuses (up to \$2,000) will be awarded after savings are

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recognized and verified, with distributions made out of the associated budget category. Exceptions above the \$2,000 dollars may be granted under extraordinary circumstances, if approved in advance by the district director.

Recognition Bonuses

On November 22, 2016, the SWDH Board of Health approved a new recognition bonus program that will recognize up to two employees twice per year who have demonstrated exemplary performance. Employees are nominated by a co-worker, an internal panel reviews the submissions, and selects the strongest two nominations. The amount of this bonus will be \$250 per recognized employee. This bonus program was implemented to show active performance management. Recognition is crucial to effective engagement and motivation of employees. The intent of this formal recognition program is to recognize employees that exemplify the values of the organization and work to further the overarching goals in a way that is meaningful for those employees.

Reclassifications

When a position is reclassified to a job classification in a higher pay range, the employee's salary will be increased, if necessary, to at least a minimum of 85% of the market policy of the new pay range or the 10th percentile minimum per the regional salary assessment results conducted by a third-party, whichever is higher. Any additional increase will be considered on a case-by-case basis and must be approved in advance by the district director.

If an employee's position is reclassified downward, the employee's salary will remain the same unless it is above the new pay range. In these instances, the employee's salary will be adjusted to the maximum hourly rate of the lower pay range.

Maximum Salaries

It is the health district's policy that no position shall be paid more than the salary maximum allowed per the pay range of the position which is equal to 120% of the local market rate and assessed annually.

Demotions

In the event of a reduction in force, an employee may elect to take a voluntary demotion to a position for which they are qualified rather than be laid off. Non-disciplinary demotions will be handled in the same manner as downward reclassifications.

If a classified employee is demoted for disciplinary reasons, the employee's salary shall be adjusted within the lower pay range by the district director.

Transfers

Transfers will be addressed in the same manner as starting salaries.

Reinstatements

Reinstatements will be addressed in the same manner as starting salaries.

Promotions

The health district has a written Executive Policy (02) regarding promotions. Upon promotion, the employee's salary will be increased, if necessary, to at least a minimum of 85% of the market policy of the new pay range or 10th percentile minimum per the regional salary assessment results conducted by a third-party, whichever is higher. Any additional increase will be determined on a case-by-case basis with consideration of the promoted employee's current salary compared to other employees with similar education and experience or qualifications, market considerations, and budgetary constraints and must be approved in advance.

On-call Time

On-call time is required only for certain specified positions due to SWDH's commitment to respond to all public health emergencies regardless of normal business hours. Employees required to carry the cell phone will be

Approved by the Board of Health on
MONTH, DD, YYYY

compensated for each weekend day with two hours of on-call time earned for their service. All employees who are contacted outside normal work hours to respond to an emergency will be provided compensatory time as appropriate. Employees who are considered Executive are not eligible for on-call compensation.

Overtime Pay

All SWDH employees will be informed of their status in relationship to overtime expectations as part of their new employee orientation or pre-employment discussions. Unless cash payment is specifically authorized by the district director, all overtime will result in compensatory time awards.

Compensatory Time

All FLSA designated Administrative and Professional employees of SWDH shall earn compensatory time when authorized overtime is worked. Employees designated as Covered employees under FLSA may be authorized to either accrue compensatory time at time-and-one-half or be compensated through payment of their authorized overtime through payroll. Employees designated as Executives shall not earn compensatory time.

It is health district policy that compensatory time balances in the “previous six months” category for employees designated as Covered are to be used by the last pay period in June and December. Management of overtime and comp time balances is a delegated responsibility of division administrators. Division administrators are provided copies of all leave category balances, including compensatory time for the employees assigned to their pay location every payroll processing period.

Holiday Pay

Paid time off for holidays is a benefit, and as such, will be awarded equitably in a substantially similar manner to all employees in the same classification. Holiday pay will be determined in proportion to the number of hours worked during a normal workweek. SWDH employees do not typically work on holidays; however, if an employee is required to work on a holiday the time worked on a holiday will be treated as overtime regardless of the remaining hours recorded for the week in which the holiday falls.

Internal Salary Equity and Employee Concerns

SWDH regularly assesses salary equity and compression and makes adjustments for jobs that are substantially similar for employees who have similar work experience, education, and performance in those jobs.

All employees are encouraged to discuss concerns with their supervisor to reach mutually satisfactory resolution at the lowest level possible. If an employee believes there is a problem with their compensation due to inequities within the organization, they are strongly encouraged to bring this issue to HR. No retaliation will occur for expressing such concerns or using the problem-solving process.

Plan Implementation

After this compensation plan is reviewed and approved by the Board of Health, the change in employee compensation distributions will be effective with the pay period beginning June 11, 2023.

Nikole Zogg



Date: March 28, 2023
Director

Approved by the Board of Health on
MONTH, DD, YYYY



County Request - 3% Increase

Budget Request for County Fiscal Year 2024
Period Covered: October 2023 - September 2024
 Based Upon Idaho Code 39-424

County Fiscal Year Request

County Contribution = 70% Population Distribution + 30% Taxable Market Value (TMV)

County	2021	Percent	Amount	2022	Amount	County Total FY24 Contribution	County Total FY23 Contribution
	Population Estimate			Current Year			
ADAMS	4,625	1.46%	\$31,180	2.99%	\$27,395	\$58,575	\$57,926
CANYON	243,115	76.66%	\$1,638,991	75.95%	\$695,879	\$2,334,871	\$2,257,029
GEM	19,792	6.24%	\$133,430	6.75%	\$61,846	\$195,276	\$188,817
OWYHEE	12,336	3.89%	\$83,165	3.20%	\$29,319	\$112,484	\$110,912
PAYETTE	26,350	8.31%	\$177,642	8.05%	\$73,757	\$251,399	\$246,299
WASHINGTON	10,898	3.44%	\$73,470	3.06%	\$28,037	\$101,507	\$104,172
TOTAL	317,116	100.00%	\$2,137,878	100.00%	\$916,233	\$3,054,111	\$2,965,156

Until Census Received

< **3.00%**
increase
over prior

District Fiscal Year Request

CHANGE FY 2023 / FY 2024 Scaled to the State Fiscal Year

County	Approved FY2023	Requested FY2024 Annual		Requested FY2024 Monthly		Dollar Change Monthly	% Change Monthly	District Total FY Budget
		Jul - Sept	Oct - June	Jul - Sept	Oct - June			
ADAMS	\$54,011	\$14,481	\$43,931	\$4,827	\$4,881	\$54	1.12%	\$58,412
CANYON	\$2,121,961	\$564,258	\$1,751,153	\$188,086	\$194,573	\$6,487	3.45%	\$2,315,412
GEM	\$175,876	\$47,205	\$146,457	\$15,735	\$16,273	\$538	3.42%	\$193,662
OWYHEE	\$104,538	\$27,729	\$84,363	\$9,243	\$9,374	\$131	1.41%	\$112,092
PAYETTE	\$229,958	\$61,575	\$188,549	\$20,525	\$20,950	\$425	2.07%	\$250,124
WASHINGTON	\$98,469	\$26,043	\$76,130	\$8,681	\$8,459	(\$222)	-2.56%	\$102,173
TOTAL	\$2,784,813	\$741,291	\$2,290,583	\$247,097	\$254,509	\$7,412		\$3,031,875



County Request - 2% Increase

Budget Request for County Fiscal Year 2024
Period Covered: October 2023 - September 2024
 Based Upon Idaho Code 39-424

County Fiscal Year Request

County Contribution = 70% Population Distribution + 30% Taxable Market Value (TMV)

County	2021	Percent	Amount	2022	Amount	County Total FY24 Contribution	County Total FY23 Contribution
	Population Estimate			Current Year			
ADAMS	4,625	1.46%	\$30,877	2.99%	\$27,129	\$58,006	\$57,926
CANYON	243,115	76.66%	\$1,623,079	75.95%	\$689,123	\$2,312,202	\$2,257,029
GEM	19,792	6.24%	\$132,135	6.75%	\$61,245	\$193,380	\$188,817
OWYHEE	12,336	3.89%	\$82,357	3.20%	\$29,035	\$111,392	\$110,912
PAYETTE	26,350	8.31%	\$175,917	8.05%	\$73,041	\$248,958	\$246,299
WASHINGTON	10,898	3.44%	\$72,757	3.06%	\$27,765	\$100,521	\$104,172
TOTAL	317,116	100.00%	\$2,117,122	100.00%	\$907,337	\$3,024,459	\$2,965,156

Until Census Received

< **2.00%**
increase
over prior

District Fiscal Year Request

CHANGE FY 2023 / FY 2024 Scaled to the State Fiscal Year

County	Approved FY2023	Requested FY2024 Annual		Requested FY2024 Monthly		Dollar Change Monthly	% Change Monthly	District Total FY Budget
		Jul - Sept	Oct - June	Jul - Sept	Oct - June			
ADAMS	\$54,011	\$14,481	\$43,505	\$4,827	\$4,834	\$7	0.15%	\$57,986
CANYON	\$2,121,961	\$564,258	\$1,734,151	\$188,086	\$192,683	\$4,597	2.44%	\$2,298,410
GEM	\$175,876	\$47,205	\$145,035	\$15,735	\$16,115	\$380	2.42%	\$192,240
OWYHEE	\$104,538	\$27,729	\$83,544	\$9,243	\$9,283	\$40	0.43%	\$111,273
PAYETTE	\$229,958	\$61,575	\$186,718	\$20,525	\$20,746	\$221	1.08%	\$248,293
WASHINGTON	\$98,469	\$26,043	\$75,391	\$8,681	\$8,377	(\$304)	-3.50%	\$101,434
TOTAL	\$2,784,813	\$741,291	\$2,268,345	\$247,097	\$252,038	\$4,941		\$3,009,637



County Request - 1% Increase

Budget Request for County Fiscal Year 2024
Period Covered: October 2023 - September 2024
 Based Upon Idaho Code 39-424

County Fiscal Year Request

County Contribution = 70% Population Distribution + 30% Taxable Market Value (TMV)

County	2021	Percent	Amount	2022	Amount	County Total FY24 Contribution	County Total FY23 Contribution
	Population Estimate			Current Year			
ADAMS	4,625	1.46%	\$30,575	2.99%	\$26,863	\$57,438	\$57,926
CANYON	243,115	76.66%	\$1,607,166	75.95%	\$682,367	\$2,289,533	\$2,257,029
GEM	19,792	6.24%	\$130,839	6.75%	\$60,645	\$191,484	\$188,817
OWYHEE	12,336	3.89%	\$81,550	3.20%	\$28,750	\$110,300	\$110,912
PAYETTE	26,350	8.31%	\$174,192	8.05%	\$72,325	\$246,517	\$246,299
WASHINGTON	10,898	3.44%	\$72,044	3.06%	\$27,492	\$99,536	\$104,172
TOTAL	317,116	100.00%	\$2,096,367	100.00%	\$898,442	\$2,994,809	\$2,965,156

Until Census Received

< **1.00%**
increase
over prior

District Fiscal Year Request

CHANGE FY 2023 / FY 2024 Scaled to the State Fiscal Year

County	Approved FY2023	Requested FY2024 Annual		Requested FY2024 Monthly		Dollar Change Monthly	% Change Monthly	District Total FY Budget
		Jul - Sept	Oct - June	Jul - Sept	Oct - June			
ADAMS	\$54,011	\$14,481	\$43,079	\$4,827	\$4,787	(\$40)	-0.83%	\$57,560
CANYON	\$2,121,961	\$564,258	\$1,717,150	\$188,086	\$190,794	\$2,708	1.44%	\$2,281,409
GEM	\$175,876	\$47,205	\$143,613	\$15,735	\$15,957	\$222	1.41%	\$190,818
OWYHEE	\$104,538	\$27,729	\$82,725	\$9,243	\$9,192	(\$51)	-0.56%	\$110,454
PAYETTE	\$229,958	\$61,575	\$184,888	\$20,525	\$20,543	\$18	0.09%	\$246,463
WASHINGTON	\$98,469	\$26,043	\$74,652	\$8,681	\$8,295	(\$386)	-4.45%	\$100,695
TOTAL	\$2,784,813	\$741,291	\$2,246,107	\$247,097	\$249,568	\$2,471		\$2,987,399



County Request - 0% Increase

Budget Request for County Fiscal Year 2024
Period Covered: October 2023 - September 2024
 Based Upon Idaho Code 39-424

County Fiscal Year Request

County Contribution = 70% Population Distribution + 30% Taxable Market Value (TMV)

County	2021	Percent	Amount	2022	Amount	County Total FY24 Contribution	County Total FY23 Contribution
	Population Estimate			Current Year			
ADAMS	4,625	1.46%	\$30,272	2.99%	\$26,597	\$56,869	\$57,926
CANYON	243,115	76.66%	\$1,591,254	75.95%	\$675,611	\$2,266,865	\$2,257,029
GEM	19,792	6.24%	\$129,544	6.75%	\$60,044	\$189,588	\$188,817
OWYHEE	12,336	3.89%	\$80,742	3.20%	\$28,465	\$109,208	\$110,912
PAYETTE	26,350	8.31%	\$172,468	8.05%	\$71,609	\$244,076	\$246,299
WASHINGTON	10,898	3.44%	\$71,330	3.06%	\$27,220	\$98,550	\$104,172
TOTAL	317,116	100.00%	\$2,075,610	100.00%	\$889,546	\$2,965,156	\$2,965,156

Until Census Received

< **0.00%**
increase
over prior

District Fiscal Year Request

CHANGE FY 2023 / FY 2024 Scaled to the State Fiscal Year

County	Approved FY2023	Requested FY2024 Annual		Requested FY2024 Monthly		Dollar Change Monthly	% Change Monthly	District Total FY Budget
		Jul - Sept	Oct - June	Jul - Sept	Oct - June			
ADAMS	\$54,011	\$14,481	\$42,652	\$4,827	\$4,739	(\$88)	-1.82%	\$57,133
CANYON	\$2,121,961	\$564,258	\$1,700,148	\$188,086	\$188,905	\$819	0.44%	\$2,264,407
GEM	\$175,876	\$47,205	\$142,191	\$15,735	\$15,799	\$64	0.41%	\$189,396
OWYHEE	\$104,538	\$27,729	\$81,906	\$9,243	\$9,101	(\$142)	-1.54%	\$109,635
PAYETTE	\$229,958	\$61,575	\$183,057	\$20,525	\$20,340	(\$185)	-0.90%	\$244,632
WASHINGTON	\$98,469	\$26,043	\$73,913	\$8,681	\$8,213	(\$468)	-5.40%	\$99,956
TOTAL	\$2,784,813	\$741,291	\$2,223,868	\$247,097	\$247,096	\$0		\$2,965,160



Excess Mortality in District 3 (2020 – 2021)

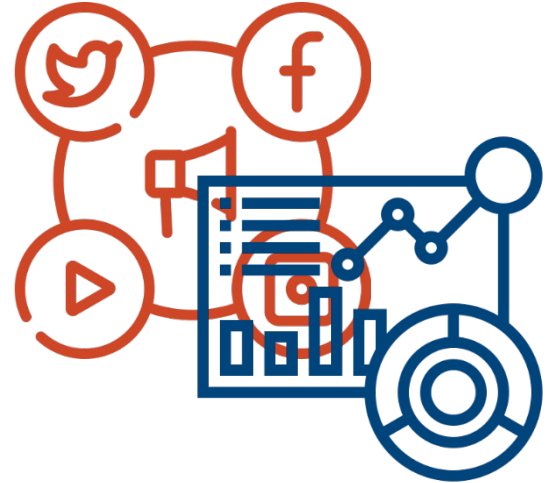
Austin Gallyer, M.S.
Research Analyst, Sr.

Will review these two questions

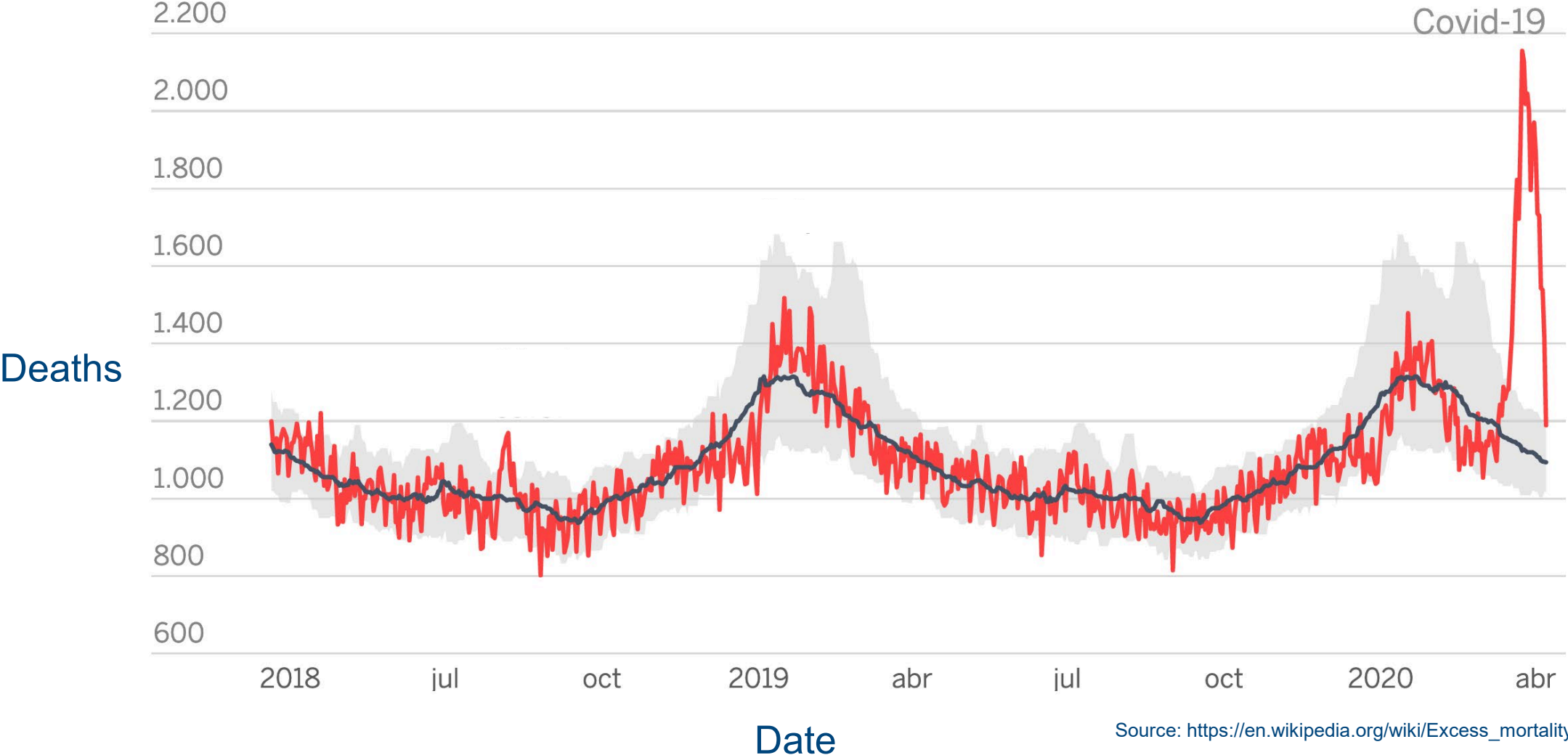


1. Did District 3 observe excess mortality starting in 2020 through 2021?
2. If so, what correlates with the death rate?

Purpose is to see what is true for our district using data



Excess mortality is observed deaths minus expected deaths



Source: https://en.wikipedia.org/wiki/Excess_mortality

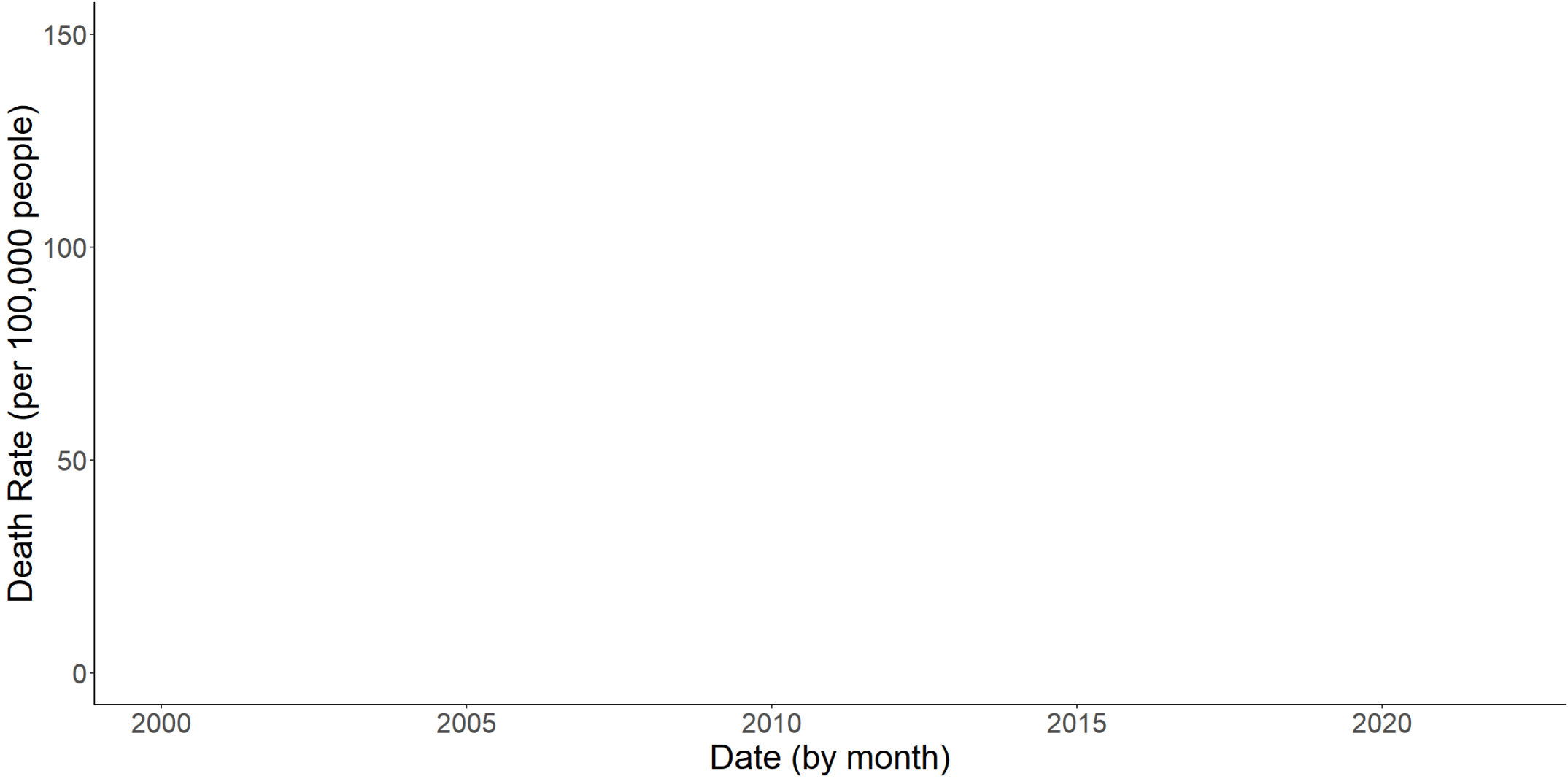
Data sources are as local as possible

- Idaho Bureau of Vital Records and Health Statistics (death count)
- Idaho's Immunization Reminder Information System (mRNA vaccine count)
- National Base System (COVID-19 cases count)
- National Syndromic Surveillance Program (COVID-like illness ER visits)
 - Only covers Canyon, Payette, and Washington
- Vaccine Adverse Event Reporting System (reported vaccine adverse reactions)
 - Federally provided; State-wide; Anyone can report any time

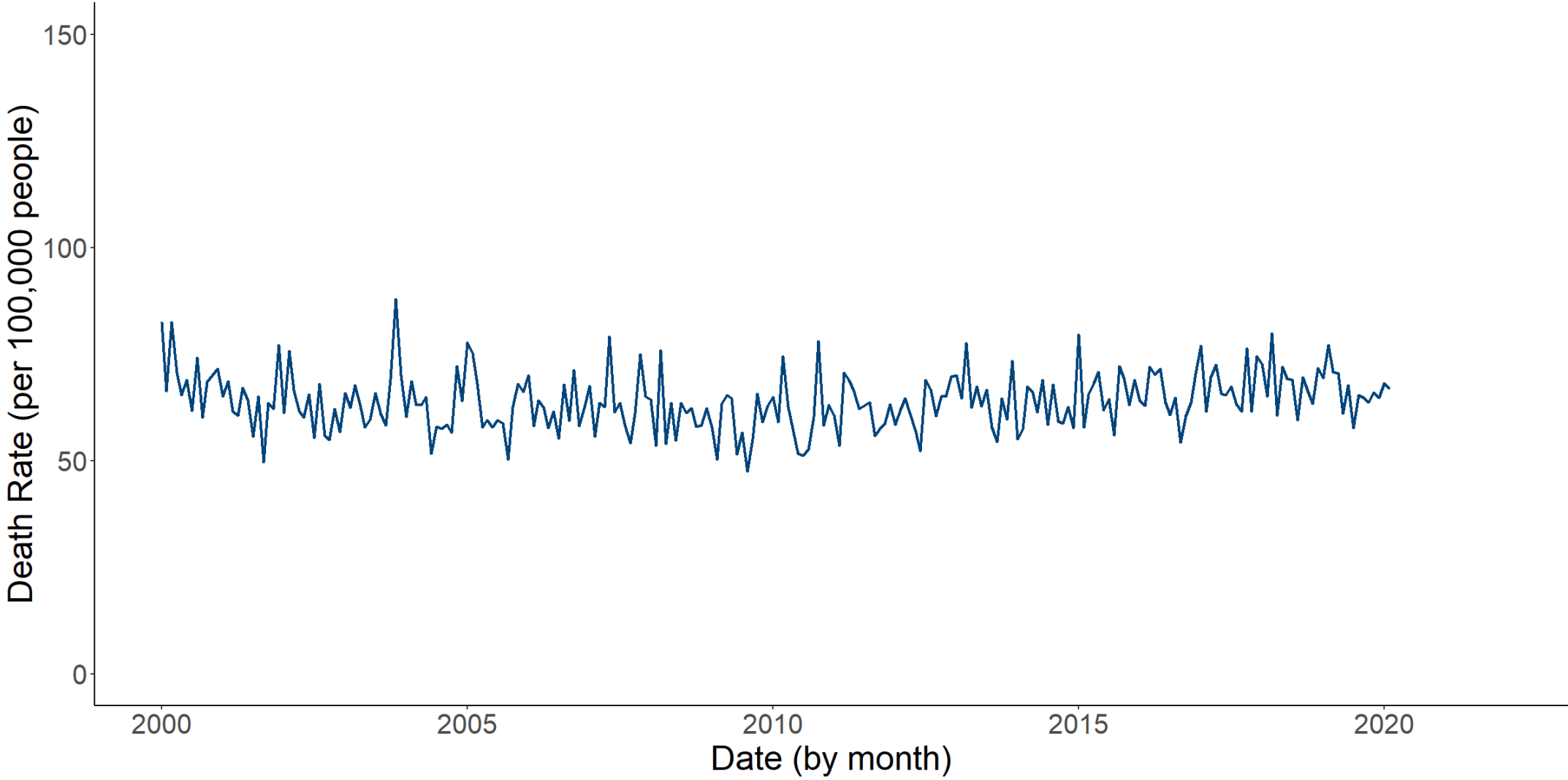
Data sources are as local as possible

- Idaho Bureau of Vital Records and Health Statistics (death count)
- Idaho's Immunization Reminder Information System (mRNA vaccine count)
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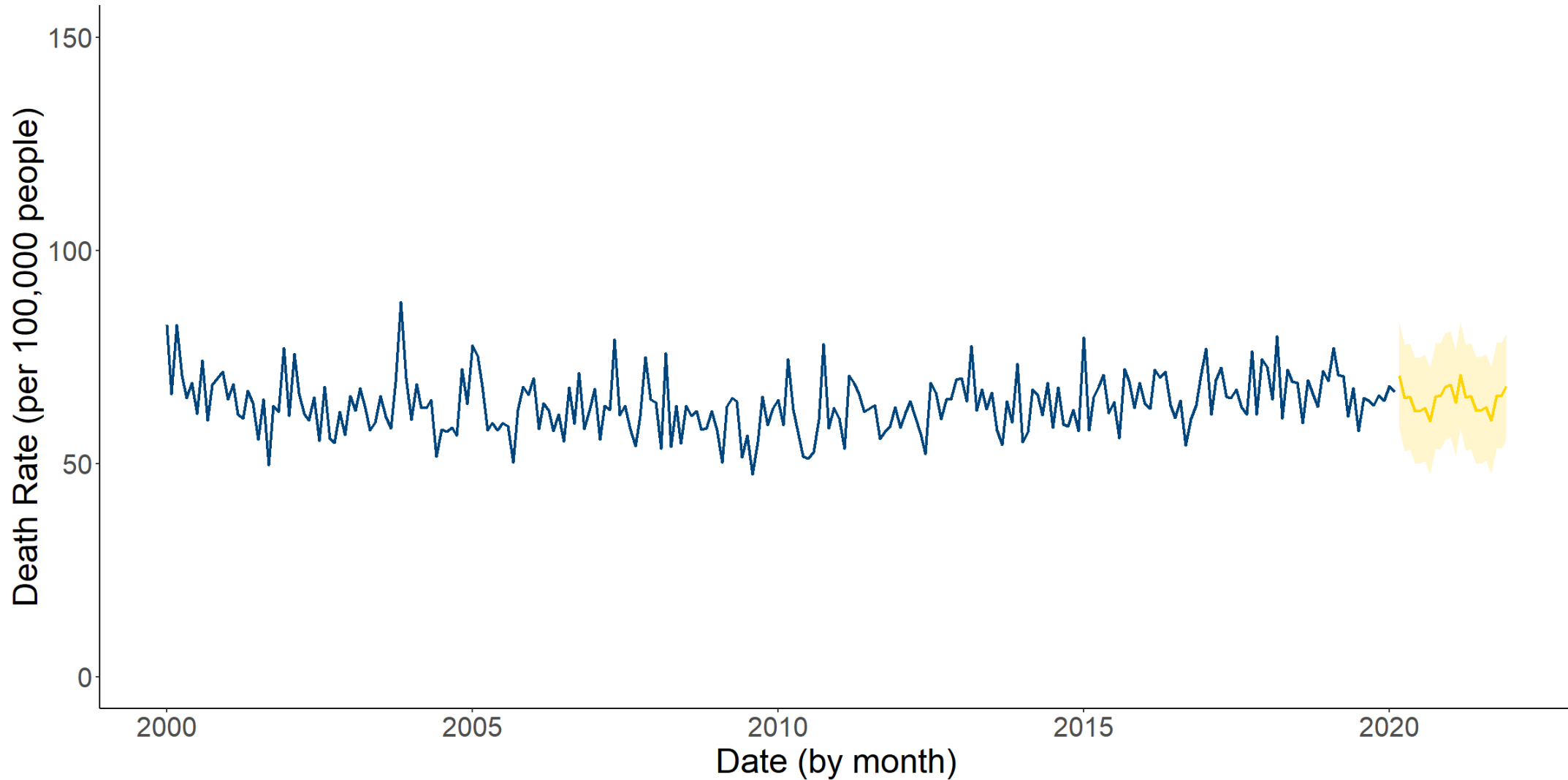
Monthly death rate in District 3 (2000 Jan. to 2020 Feb.)



Forecasted death rate in District 3 (2020 Mar. to 2021 Dec.)



Actual death rate in District 3 (2020 Mar. to 2021 Dec.)



Estimated number of excess deaths (2020 Mar. to 2021 Dec.)

- Estimated excess deaths: 1,146 (95% CI: 498 to 1,794)
- Estimated excess death rate per month: 15.63 (95% CI: 3.18 to 28.07)
 - About a year's worth of suicides every month.



Correlates of death rate in District 3

COVID-19 Cases Variables:

- COVID-19 cases
- COVID-like illness ER Visits

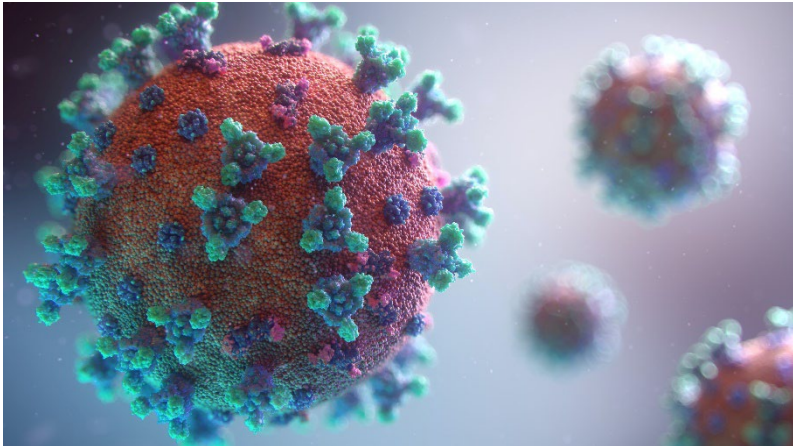


Photo by [Fusion Medical Animation](#) on [Unsplash](#)

COVID-19 Vaccines Variables

- mRNA (COVID) vaccines
- Adverse event reports



Photo by [Mufid Majnun](#) on [Unsplash](#)

Correlates of death rate in District 3

COVID-19 Cases Variables:

- COVID-19 cases
- COVID-like illness ER Visits

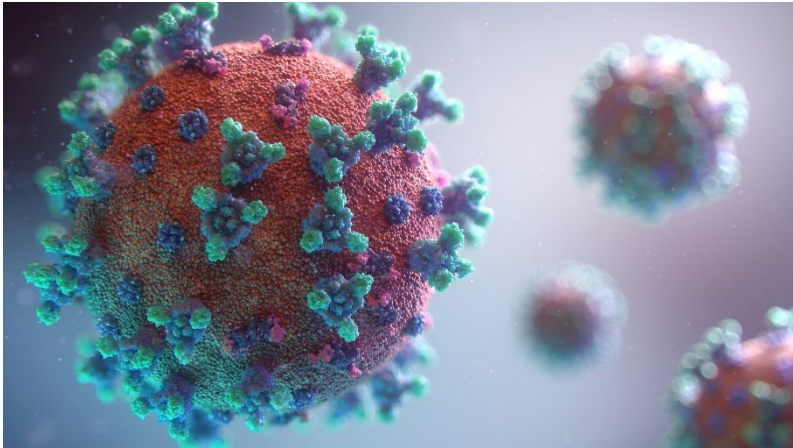


Photo by [Fusion Medical Animation](#) on [Unsplash](#)

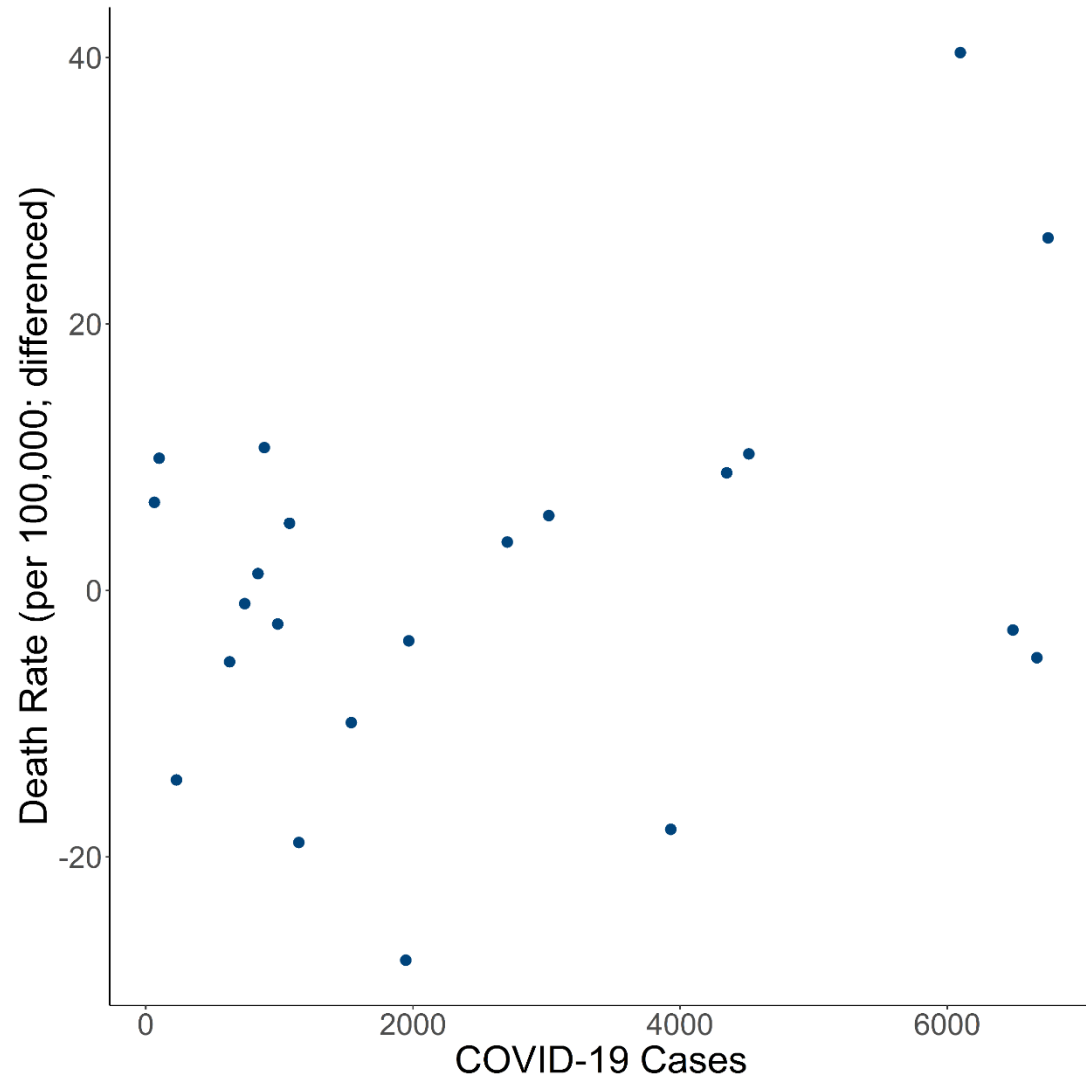
COVID-19 Vaccines Variables

- mRNA (COVID) vaccines
- Adverse event reports



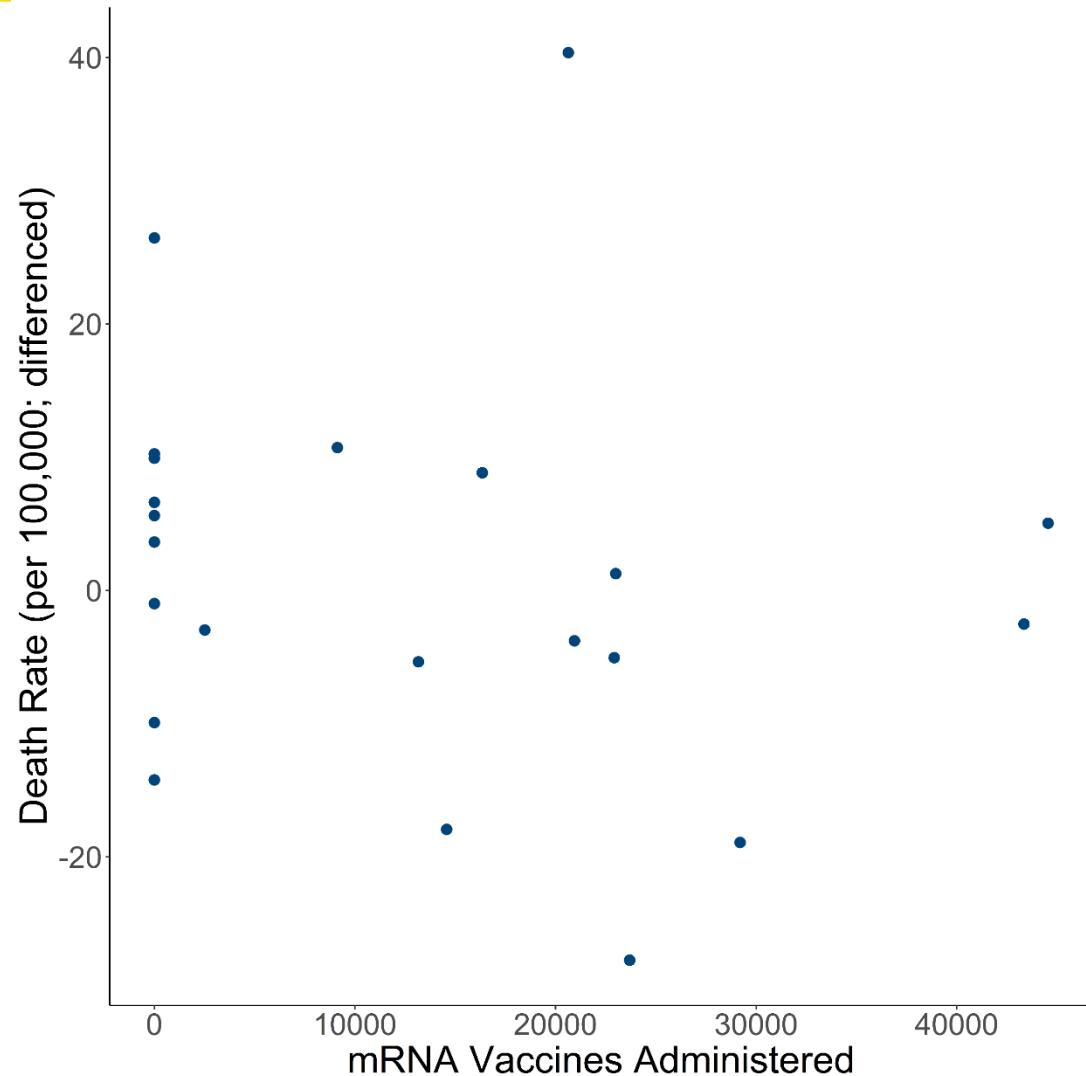
Photo by [Mufid Majnun](#) on [Unsplash](#)

COVID-19 cases associated with increased death rate



- 1000 cases \approx \uparrow 2 death rate \approx 6 more deaths per month
- $p < .05$

mRNA vaccines associated with decreased death rate

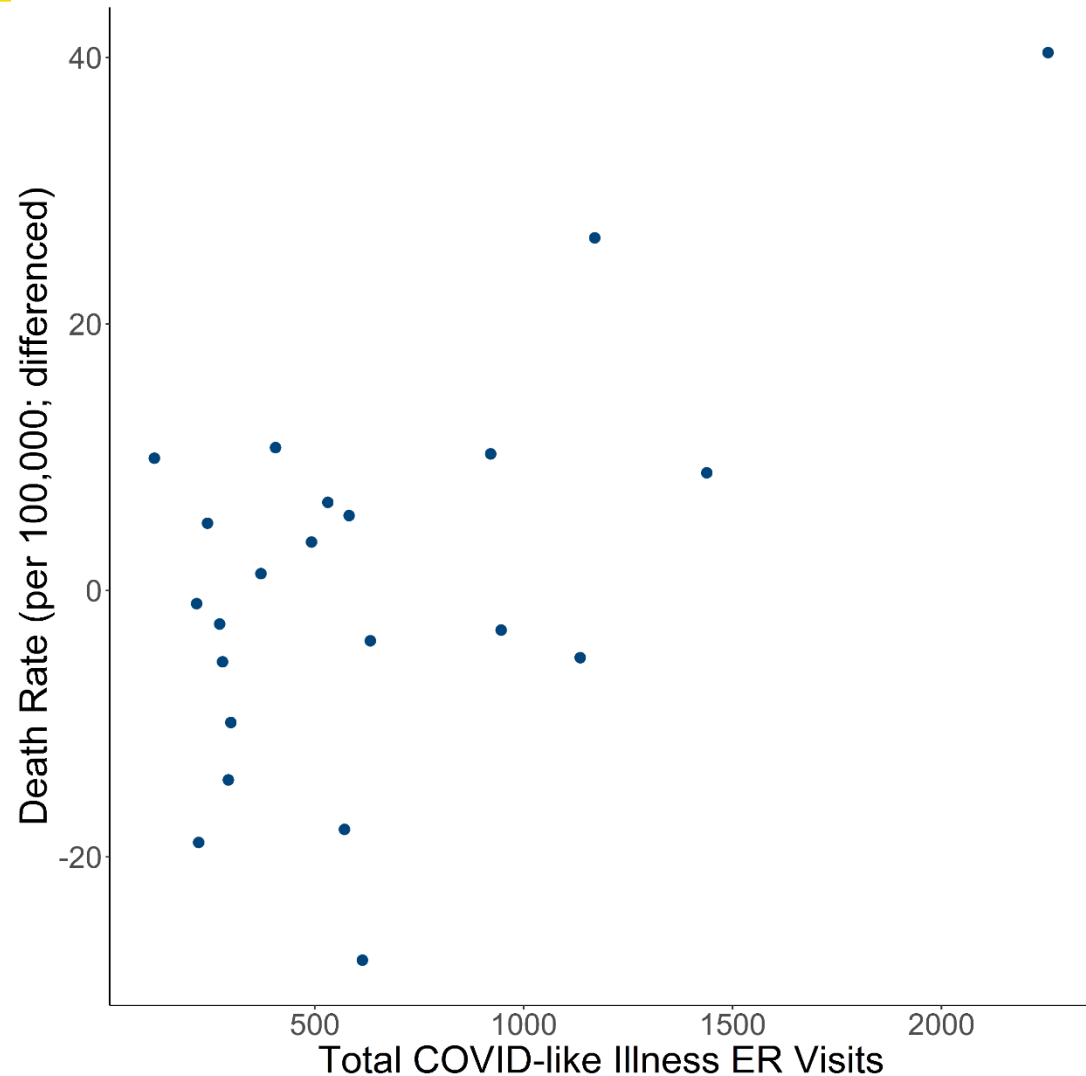


- 20000 vaccines \approx \downarrow 6 death rate \approx 19

fewer deaths per month

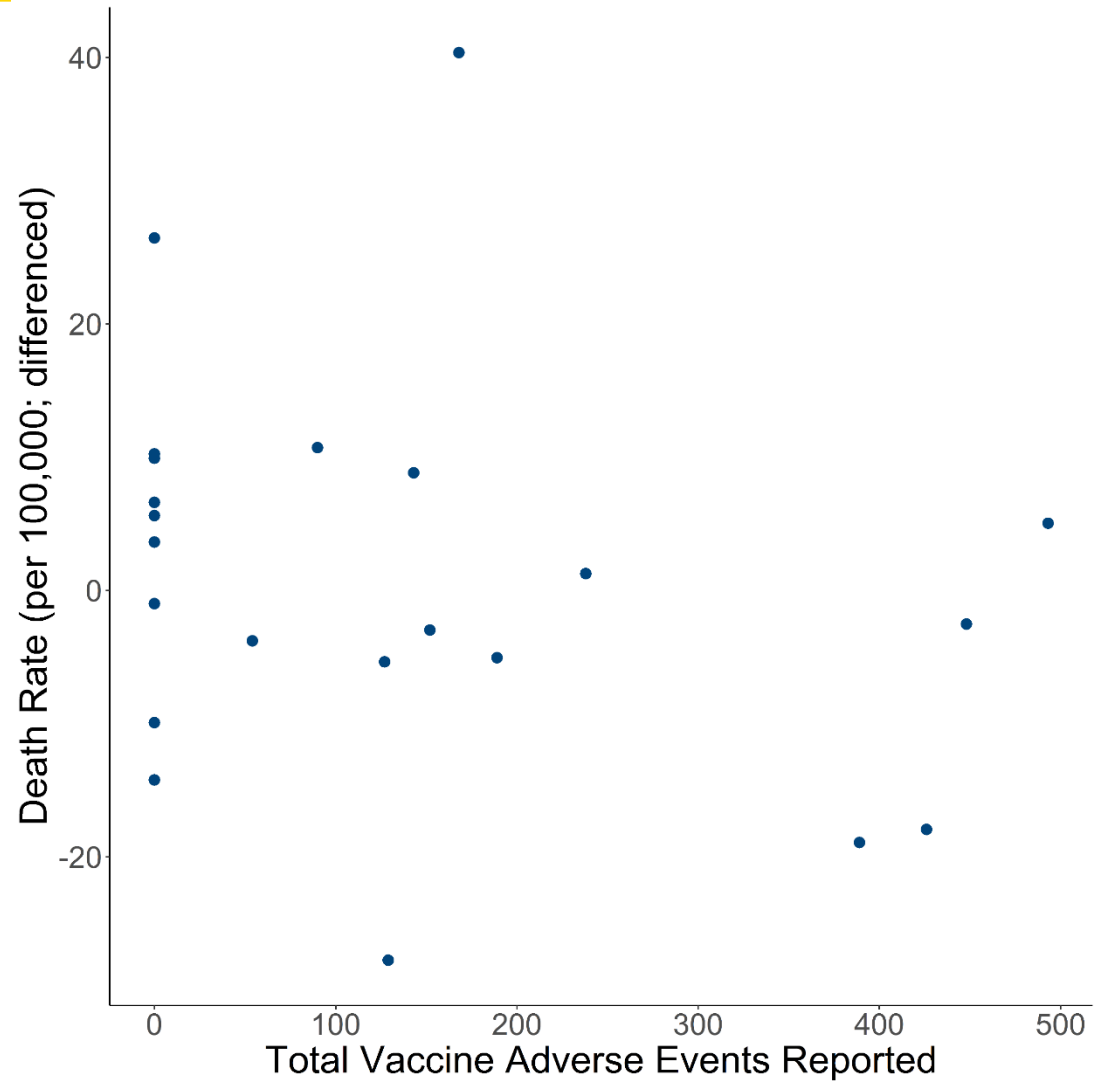
- $p < .05$, $p = .07$

COVID-like ER visits associated with increased death rate



- 700 ER visits \approx \uparrow 7 death rate \approx 22 more deaths per month
- $p < .05$

Vaccine adverse events associated with decreased death rate



- 250 AEs reported \approx \downarrow 6 death rate \approx 20

fewer deaths per month

- $p < .05$

Long-term goal is to understand this excess mortality

- What were the exact circumstances of these deaths?
- Are there any long-term effects on the people in our district?
- Which areas are at highest risk if something like this happens again?



Questions?

- [Data sources](#)
- [Excess death forecast](#)
- [Variable selection](#)
- [Cases results](#)
- [mRNA vaccines results](#)
- [CLI ER visits results](#)
- [AEs results](#)



Photo by [Camylla Battani](#) on [Unsplash](#)

All code is available at SWDH's [Github](#):
Healthier Together



**RESOLUTION TO SUPPORT THE INCREASE OF COLLABORATION, FUNDING, AND ACCESS TO LIFE
SAVING TOOLS TO PREVENT AND REDUCE FENTANYL OVERDOSE AND POISONING**

WHEREAS, the use of opioids, such as hydrocodone, oxycodone, fentanyl, carfentanil, tramadol, methadone, and heroin can be fatal or cause severe side effects; and

WHEREAS, from 2017 - 2022, Idaho has seen 1,752 overdose deaths, with 429 attributed to synthetic opioids like fentanyl¹; and

WHEREAS, in 2021, 353 Idahoans died from drug overdoses and drug poisonings, 43% of opioid overdose deaths were attributed to synthetic opioids like fentanyl. This was a 238% increase from the previous year¹; and

WHEREAS, Idaho continues to experience an upward trend of drug overdose deaths, particularly those resulting from opioids, preliminary data from 2022 shows that 358 Idahoans died from drug overdoses and drug poisonings, and 176 of those deaths were fentanyl involved¹; and

WHEREAS, drugs, including but not limited to, heroin, methamphetamines, cocaine, opioids, Adderall, and Xanax can be laced with fentanyl, and while pharmaceutical fentanyl is 50 to 100 times more potent than morphine, illicitly manufactured fentanyl can contain even higher concentrations, increasing the danger of overdose; and

WHEREAS, six out of every ten pills laced with fentanyl containing a potentially lethal dose²; and

WHEREAS, the Idaho Sheriff's Association recognizes that an overwhelming number of drug trafficking is operated through social media platforms throughout the United States, and

WHEREAS, Naloxone, a medication that reverses the effects of a drug overdose, is not widely known to be accessible for use by community members and community member serving agencies; and

WHEREAS, opioid and other substance recovery programs often do not exist in the rural counties Idahoans reside in, or have long waitlists; and

THEREFORE, BE IT RESOLVED; that the Idaho Association of District Boards of Health supports legislation to legalize fentanyl test strips as a tool to reduce overdose death, and as a tool to increase knowledge regarding the risks associated with use of substances and to reduce fentanyl poisoning.

THEREFORE, BE IT FURTHER RESOLVED; that the Idaho Association of District Boards of Health address the escalating public health crisis caused by opioid and fentanyl drug overdoses and poisonings by encouraging greater cross-sector coordination and collaboration with public safety, public health districts, healthcare, and service providers to implement strategies that reduce incidence of death and overdose and promote community health and wellness.

¹ [Division of Public Health, Idaho Department of Health and Welfare. \(unpublished\). *Fentanyl-Involved Overdose Deaths by County of Residence 2017 -2022 issued 3 16 2023* \[Dataset; Excel\].](#)

² [DEA Laboratory Testing Reveals that 6 out of 10 Fentanyl-Laced Fake Prescription Pills Now Contain a Potentially Lethal Dose of Fentanyl | DEA.gov. \(n.d.\). <https://www.dea.gov/alert/dea-laboratory-testing-reveals-6-out-10-fentanyl-laced-fake-prescription-pills-now-contain>](https://www.dea.gov/alert/dea-laboratory-testing-reveals-6-out-10-fentanyl-laced-fake-prescription-pills-now-contain)

THEREFORE, BE IT FURTHER RESOLVED; that the Idaho Association of District Boards of Health continues to provide funding for the purchase and dissemination of naloxone, a lifesaving medication that allows community members to assist someone experiencing an overdose. Providing funding to support community wide access to naloxone will decrease the likelihood of death and increase the ability of regular Idahoans to step in and assist family, friends, and neighbors when awaiting a first responder to provide continued medical care. It is imperative that Idahoans are equipped with naloxone, especially in our many rural communities as first responder response time may be too long.

THEREFORE, BE IT FURTHER RESOLVED; that the Idaho Association of District Boards of Health accepts funding opportunities from the federal government and other agencies to support staff capacity at agencies including but not limited to state agencies, public health districts, counties, and community and non-profit organizations, to provide intervention counselors, mobile substance use disorder treatment services, community health workers, and peer support services.

THEREFORE, BE IT FURTHER RESOLVED; that the Idaho Association of District Boards of Health support local, state, and federal laws and bills that combat cartels on social media and establishing policy mandates by and for social medial platforms regarding law-enforcement investigations and limit the trafficking and distribution of fentanyl in and through the State of Idaho.

THEREFORE, BE IT FURTHER RESOLVED; that Idaho Association of District Boards of Health support additional funding and training for law enforcement agencies and community organizations to partner and participate in promising diversion programs that ^{3(OB)}, known as the Idaho Law Enforcement Diversion (ILED) program.

³ *LEAD National Support Bureau | About LEAD.* (n.d.). Lead-bureau.
<https://www.leadbureau.org/about-lead>

**RESOLUTION TO REMOVE THE FOOD ESTABLISHMENT
LICENSE FEE IN IDAHO CODE**

WHEREAS, protecting the public from the hazards of foodborne illness and disease is a primary function of Idaho’s Public Health Districts; and

WHEREAS, the Centers for Disease Control and Prevention estimates that one in six Americans, or 48 million people, get sick from foodborne illnesses every year. Approximately 128,000 of these are hospitalized and 3,000 die¹; and

WHEREAS, foodborne illness poses a \$77.7 billion economic burden in the United States annually², and

WHEREAS, it is well recognized that foodborne outbreaks can be devastating to a food establishment business; and

WHEREAS, the Public Health Districts are committed to providing an appropriate balance between code enforcement, education, **and training so that trained food handlers can minimize foodborne outbreaks by gaining knowledge and skills that protect the public and themselves from foodborne illnesses³**; and

WHEREAS, the food protection system in Idaho presently meets generally accepted state and national standards; and

WHEREAS, the Public Health Districts are mandated by the Idaho Food Code to perform at least one food safety inspection per year for each licensed food establishment, but current funding is inadequate to cover the cost of this service **leaving a \$1.5 million dollar shortfall in fiscal year 2022 throughout the State;**

THEREFORE BE IT RESOLVED that the Idaho Association of District Boards of Health supports removing food establishment license fees in Idaho Code and allowing the local boards of health to establish a fee based on the actual cost to deliver the food safety inspection program.

***Adopted by the Idaho Association of District Boards of Health
June 9, 2016; readopted June 9, 2017***

¹Centers for Disease Control and Prevention. “Estimates of Foodborne Illness in the United States,” page last updated January 8, 2014, accessed March 16, 2016, <http://www.cdc.gov/foodborneburden/>.

²Bottemiller, H. “Annual Foodborne Illnesses Cost \$77 Billion, Study Finds, Food Safety News,” (January 3, 2012), accessed March 16, 2016. <http://www.foodsafetynews.com/2012/01/foodborne-illness-costs-77-billion-annually-study-finds/#.Vum0BNrKcN>

³McFarland, P., Checinska Sielaff, A., Rasco, B. and Smith, S. (2019), Efficacy of Food Safety Training in Commercial Food Service. Journal of Food Science, 84: 1239-1246. <https://doi.org/10.1111/1750-3841.14628>

Legislative Update – March 28, 2023

+ Indicates a priority bill for SWDH that would have significant impact to the organization or the public’s health.

Bill number	Title	Brief description	Impact	Status
H81	Maternal mortality review cmte	Maternal Mortality Review Committee is set to sunset on July 1, 2023. This bill removes the sunset date.	Review of maternal deaths (i.e., deaths that occur during pregnancy, or at or soon after delivery), are valuable in understanding causes of death and measures that could be taken to prevent future maternal deaths. If this committee sunsets, there will no longer be the opportunity to understand these causes of death and develop population-based strategies that could prevent premature death.	Referred to Health & Welfare Committee on 2/3.
H82⁺	Dietary supplement act	Adds to existing law to enact the Idaho Dietary Supplement Act, which provides that the production, marketing, distribution, sale, and use of dietary supplements that were legal as of July 1, 2022, in Idaho shall remain legal in Idaho, regardless of any changes to federal law or regulation.	After listening to the Senate Health and Welfare hearing, this bill would not inhibit a future legislature from banning kratom or other dietary supplements that cause harm. The bill was introduced by a legislator because of concern about the FDA expanding regulation on dietary supplements. Of note, a committee member pointed out that federal law has supremacy over state law, which would make this legislation irrelevant if the federal government decided to expand regulation of dietary supplements.	Reported out of Committee with Do Pass Recommendation; Filed for second reading on 3/22.
H84 & H213	Rural nursing loan	Adds to existing law to establish a rural	This bill would provide opportunities to recruit and retain nurses in rural areas of	Signed by the Governor on 3/20.

	repayment program	nursing loan repayment program.	southwest Idaho, benefiting SWDH and other providers.	
H154+ & H307+	Vaccines, misdemeanor	Adds to existing law to provide that providing or administering an mRNA shot is a misdemeanor.	This bill would make providing any vaccine or treatment that contains mRNA now or in the future a criminal offense, which could have significant impacts to Idahoans if they are deprived of medical care that could prevent, treat, or cure a medical condition that could result in disability or premature death.	Referred to Health & Welfare on 3/13.
H160+	District health dept, fact sheets	Amends and adds to existing law to provide that, prior to receiving a health care service from a district health department, a person must first review and sign a risk/benefit fact sheet and to provide for the adoption of risk/benefit fact sheets by administrative rule.	This bill would 1) change the authority of Trustees, 2) require annual rule-making, and 3) have a significant financial impact on SWDH, duplicate processes and information that are already in place, and potentially put the district at risk for legal action if medical advice is provided that is not consistent with the drug or device manufacturer or established standards of care.	Referred to Health & Welfare on 2/20.
H199+ & H331+	Electronic smoking products, tax	Amends existing law to provide for tax associated with electronic smoking products and devices. Amends existing law to provide for the taxation of electronic smoking products and devices and to allocate those tax revenues.	This bill amends the Cigarette and Tobacco Products Taxes statute to include electronic smoking products and devices into the tobacco products definition to include all forms of tobacco, nicotine, and smoking devices. The bill provides parity between traditional tobacco products and new and emerging smoking devices. This legislation could increase collections by approximately \$10 to \$15	Referred to Revenue & Taxation on 3/16.

			million. Additional revenue collected from this legislation will be used to lower property taxes (school property tax relief).	
H214	Medicaid amendments and waivers	Adds to existing law to provide for legislative approval of Medicaid state plan amendments and waivers.	This legislation requires legislative approval of waivers and state plan amendments made by the Department of Health and Welfare. The bill, if passed this session as written, would negatively impact our home visiting programs because we have been waiting on a state plan amendment for nearly a year to expand our ability to bill Medicaid for families who participate in the home visiting program.	Printed and referred to Health & Welfare 2/27.
H272	Sex education	Amends existing law to revise provisions regarding sex education.	This legislation would change Idaho law from opt-out to opt-in for sex education, require classroom instruction to be available to parents or legal guardians, require identification and qualifications of any third-party education provider, and would allow for a parent or guardian to bring civil action for injunctive relief against any school employee or private entity in violation of this section.	Reported printed and referred to Education 3/3.
H316⁺	Counties opt out, health district	Amends existing law to provide that a county may withdraw from a public health district.	This legislation would allow a county to leave a public health district and would not be obligated to provide funding to the public health district. The county would assume powers, duties, and responsibilities for carrying out the public health district functions.	Printed and Filed in the Office of the Chief Clerk on 3/15.
S1009⁺	Health rights	Amends and adds to existing law to clarify the health rights of Idahoans.	This bill would remove the Board of Health's authority to take certain actions to protect the health of Idaho residents, in general.	Referred to Health & Welfare on 1/20.

			<p>It would also make it against the law for SWDH to advertise for the recommended public use of any vaccine, drug, or medication classified as experimental by a competent medical authority. This could include medications approved for other purposes (i.e., off-label use), but in an emergency, could prove beneficial to reducing disability and premature death. This would be particularly pertinent when a new disease has emerged, a biological weapon of mass destruction has been released, or an existing disease has become resistant to traditional treatments.</p>	
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