



**Board of Health Meeting**

Tuesday, February 27, 2024, 10:00 a.m.  
13307 Miami Lane, Caldwell, ID 83607

Public comments specific to an agenda item for the February 27, 2024 Board of Health meeting can be submitted [here](#) 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 9:00 a.m. on Monday, February 26, 2024. The meeting will be available through live streaming on [the SWDH You Tube channel](#).

**Agenda**

**A = Board Action Required**

**G =Guidance**

**I = Information item**

10:00	A	Call the Meeting to Order	Chairman Kelly Aberasturi
10:02		Pledge of Allegiance	
10:03		Roll Call	Chairman Kelly Aberasturi
10:05	A	Request for Additional Agenda items; Approval of Agenda	Chairman Kelly Aberasturi
10:07		In-Person Public Comment	
10:12	I	Open Discussion	SWDH Board Members
10:17	A	Approval of Minutes – January 23, 2024	Chairman Kelly Aberasturi
10:22	I	Introduction of New Employees	Division Administrators
10:30	I	January 2024 Expenditure and Revenue Report	Troy Cunningham
10:45	A	Annual Audit Review and Acceptance of Audit Report	Troy Cunningham
11:00	I	Social Security Participation Vote	Brian Benjamin, State Controllers Office
11:30		Break	
11:40	A	Fee Schedule Approval	Division Administrators
12:10	I	Employee Retention and Compensation Assessment	Jody Waddy
12:30	I	Executive Council Report	Nikki Zogg, Commissioner Viki Purdy
12:40	G	Legislative Update and Board Guidance	Nikki Zogg
12:55		Director’s Report	Nikki Zogg
		<ul style="list-style-type: none"> <li>• Millennium Fund Update</li> <li>• Municipal Landfill Discussions with Counties</li> </ul>	
1:00		Adjourn	

**NEXT MEETING:** Tuesday, March 26, 2024 - 10:00 a.m. (Winter hours in effect)

***Healthier Together***

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



**BOARD OF HEALTH MEETING MINUTES**  
**Thursday, January 23, 2024**

**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 – present  
Viki Purdy, Commissioner, Adams County – present  
John Tribble, MD, Physician Representative – present  
Bill Butticci, Commissioner, Gem County – present

**STAFF MEMBERS:**

In person: Nikki Zogg, Katrina Williams, Colt Dickman, Beth Kriete, Troy Cunningham, Sam Kenney, Andy Nutting, Cate Lewis, Austin Gallyer

Via Zoom: Jeff Renn

**GUESTS:** No guests attended the meeting.

**CALL THE MEETING TO ORDER**

Chairman Kelly Aberasturi called the meeting to order at 9:58 a.m.

**PLEDGE OF ALLEGIANCE**

Meeting attendees participated in the pledge of allegiance.

**ROLL CALL**

Chairman Aberasturi – present; Dr. John Tribble - present; Commissioner Purdy – present; Vice Chairman Haines – present; Commissioner Brooks – present; Commissioner Riebe – present; Commissioner Butticci – present.

**REQUEST FOR ADDITIONAL AGENDA ITEMS AND APPROVAL OF AMENDED AGENDA**

Chairman Kelly Aberasturi asked for additional agenda items. Board members had no additional agenda items or changes to the agenda.

**IN-PERSON PUBLIC COMMENT**

No public comment given.

**OPEN DISCUSSION**

Board members had no topics for open discussion.

**APPROVAL OF MEETING MINUTES – DECEMBER 19, 2023**

Board members reviewed meeting minutes from the December 19, 2023 meeting.

**MOTION:** Commissioner Haines made a motion to approve the December 19, 2023, Board of Health meeting minutes as presented. Commissioner Brooks seconded the motion. All in favor; motion passes.

#### **INTRODUCTION OF BOARD OF HEALTH PHYSICIAN REPRESENTATIVE**

Dr. John Tribble, newly appointed Board of Health Physician Representative, introduced himself.

#### **INTRODUCTION OF NEW EMPLOYEES**

No new employees to introduce.

#### **DECEMBER 2023 EXPENDITURE AND REVENUE REPORT**

Troy Cunningham, Financial Manager, presented the December 2023 Expenditure and Revenue Report. Revenues still lag as payments are slow to be received from Idaho Department of Health and Welfare (IDHW). Expenditures and personnel remain slightly low due to vacancies. Operating also is slightly down. Trustee and Benefits remain low as we continue to work with partners to get some of those funds sent out.

In response to questions about crisis center funding, Troy explained that the adult crisis center is a reimbursement based contract and funds are not received in advance. The youth crisis center funds are received in advance and are sitting in a specific, dedicated fund. Should funds remain at the end of the fiscal year, Troy will contact Idaho Department of Juvenile Corrections to ask for approval to commit the funds for similar use. The soft launch for the youth crisis center, Western Idaho Youth Support Center (WIYSC), is tomorrow, at 204 10th Street in downtown Nampa in the Pathways' current location. The center will open for services Monday, January 29, 2024.

Commissioner Aberasturi asked for the status of working with Magellan of Idaho. Magellan of Idaho is expected to go live toward July and conversations will pick up in March.

#### **CONTRACTS AND SERVICES QUARTERLY REPORT**

Troy shared the list of revenue sources. Nikki explained that the expiration date of a contract depends on the award process. Some, such as federal grants, are four-to-five-year grant periods and then federal funders review those continuing grants. A good example is WIC, Women Infants and Children, which is about to celebrate its 50th year.

In response to a board member question, Nikki clarified that FTE stands for Full Time Employee. The column in the report indicates how many FTEs are supported by a contract. For example, some of our sexually transmitted disease (STD) work is funded through multiple grants so one FTE may be supported by multiple funding sources.

#### **FISCAL YEAR CHANGE EXPLORATION UPDATE**

Nikki provided an update on the request a few months ago from Board members to explore moving the SWDH fiscal year from state alignment to county alignment.

Nikki and Troy have met with the State Controller several times. They do not require the health districts to use Luma and are not opposed to SWDH using a different enterprise resource platform (ERP). The challenge is the State Treasurer will not allow a new ERP to connect to the State Treasury. This lack of support from the Treasurer means SWDH cannot leave Luma unless a statute change is implemented to allow health districts to not utilize the State Treasurer.

Regarding fiscal years, the State Controller felt like we could transition fiscal years within Luma. The district's year end year does not have to align with the state's year end. A statute change would be required to allow a fiscal year change as the fiscal year and budget deadlines are set in statute. The directors and Nikki have discussed switching fiscal year cycles briefly. None of the directors have heard any real interest from their Boards regarding pursuing a fiscal year shift. There is an Executive Council meeting this afternoon to discuss current legislative matters and the topic of switching fiscal years could be presented by our Executive Council member, Commissioner Purdy, as a future agenda item. The Executive Council will meet as much as weekly through the rest of the legislative session.

With the statute change, counties and health districts are more aligned with each other. Board members asked Commissioner Purdy to raise the topic of shifting fiscal years. Commissioner Purdy will gauge interest in that change.

### **YEAR END COMMUNICATIONS OVERVIEW**

Monique Evancic, Marketing and Communications Manager provided a year-end communications review. In the last eight months, Southwest District Health (SWDH) has received 54 media mentions with most of those being local or regional, a few statewide and some national coverage through The Associated Press. Monique tracks press releases sent, media inquiries received, and media mentions received.

The headlines of those media mentions span a variety of topics including fentanyl awareness, Fit and Fall Proof classes, grant awards, harmful algal blooms, and the development of the Community Health Needs Assessment (CHNA). Monique explained that her work ties to public health essential function #3 which is to communicate effectively to inform and educate and contribute to the strategic goal of building trust.

Monique explained the Google Review campaign aimed at increasing the number of reviews. She also provided an update on social media platforms that now include Next Door. For now, the SWDH platforms for LinkedIn and Twitter are paused and the focus is on Facebook and Instagram.

### **THINK TANK PRESENTATION**

Think tank members Austin Gallyer, Andy Nutting, Cate Lewis, Nikki Zogg, and Sam Kenney presented information on the SWDH Think Tank Team. The Think Tank brings together staff with a variety of expertise, traits, and views to help identify root causes and explore education.

Austin presented emerging public health problems foreseen over the next few years as well as the next 10-20 years including aging population, political instability, and influx of larger populations without a correlating increase in public health infrastructure.

Other areas the Think Tank addresses include how the health district prepares itself to respond to these anticipated needs. What expertise does SWDH need to develop to be able to address these emerging needs? Nikki shared the example of environmental expertise available for drinking water solutions.

Team members discussed how to best prepare emergency response teams and our Board of Health to be positioned in a place to handle a new disease or political instability that may happen.

Board members discussed health care access and limited points of care as an emerging issue they foresee. Dr. Tribble suggested the need for more innovation and competition and price transparency to eliminate a small handful of insurance companies monopolizing the industry.

Another example of Think Tank efforts is the team’s work with assisting the City of Nampa with ideation around degradation of family and how to address that.

Going forward, the Think Tank team hopes to dive into future public health issues including artificial intelligence and population change impacts. The group hopes to strengthen skillsets in human centered design, quality improvement, and innovation to help ensure success in tackling these issues.

**FISCAL YEAR 2024 FACILITIES AND INFRASTRUCTURE PLAN**

The goal behind the development of this plan is to document how facilities are managed and also plan in advance for facility costs, leasing, facility purchase, and major renovations knowing SWDH does not have the ability to levy taxes on its own and is not part of any building fund.

Staff across SWDH have evaluated needs for facility spaces mostly focused around the Caldwell building as well as satellite locations we own in Payette, Weiser, and Emmett. Currently, we lease a space in Homedale. Right now, the only teams working out of those satellite offices are our clinic teams.

Nikki explained the anticipated repairs needed for all SWDH locations. In the past, Idaho Office of Occupational and Professional Licenses did a facility walk through of all locations and identified anything that might need to be fixed. They no longer do that. This past year, SWDH hired a third party to perform the inspections. Nikki explained most of the report identified minor maintenance items that could be remedied within the regular operating budget. For larger repair, upgrade, or renovation items that were identified in the report, SWDH has added them into the FY 24 Facilities and Infrastructure Plan for resolution in a future fiscal year.

**DIRECTOR’S REPORT**

**Legislative Update**

The Legislature is in session and have many health topics. Nikki highlighted the main ones that may impact public health.

Nikki shared a few topics that have been brought up. She heard from a peer that one of their counties is planning to introduce legislation to change public health 39-411 that would remove the need for confirmation of board members by the other counties in the district.

There being no further business, the meeting adjourned at 1:04 p.m.

Respectfully submitted:

Approved as written:

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Nikole Zogg  
Secretary to the Board

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Kelly Aberasturi  
Chairman

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Date: February 27, 2024



# SOUTHWEST DISTRICT HEALTH

## REVENUES & EXPENDITURE REPORT FOR FY2024

Jan-24

*Cash Basis*

Target **58.3%**

Fund Balances		
	FY Beginning	Ending
General Operating Fund	\$ 362,480	\$ 415,192
Millennium Fund	\$ -	\$ 48,291
LGIP Operating	\$ 6,621,873	\$ 5,851,105
LGIP Vehicle Replacement	\$ 102,536	\$ 105,640
LGIP Capital	\$ 1,299,174	\$ 1,299,174
<b>Total</b>	<b>\$ 8,386,064</b>	<b>\$ 7,719,401</b>

} As of Feb 20, 2024

Income Statement Information			
		YTD	Month
Net Revenue:	\$	6,238,568	\$ 1,148,877
Expenditures:	\$	(5,771,681)	\$ (902,703)
<b>Net Income:</b>	<b>\$</b>	<b>466,887</b>	<b>\$ 246,175</b>

Revenue								
	Admin	Clinic Services	Env & Community Health	General Support	Total	YTD	Total Budget	Percent Budget to Actual
County Contributions	\$ 29,350	\$ -	\$ -	\$ -	\$ 29,350	\$ 1,345,082	\$ 3,031,875	44%
Fees	\$ -	\$ 17,376	\$ 25,111	\$ -	\$ 42,487	\$ 949,528	\$ 1,553,787	61%
Contract Revenue	\$ 64,528	\$ 453,714	\$ 558,797	\$ -	\$ 1,077,040	\$ 3,524,999	\$ 6,580,992	54%
Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,100	0%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,152	\$ 150,000	133%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,807	\$ 124,049	176%
Monthly Revenue	\$ 93,878	\$ 471,091	\$ 583,908	\$ -	<b>\$ 1,148,877</b>	<b>\$ 6,238,568</b>	\$ 11,452,803	54%
Year-to-Date Revenue	\$ 1,723,343	\$ 1,709,905	\$ 2,805,442	\$ (122)	<b>\$ 6,238,568</b>	DIRECT BUDGET		

Expenditures								
	Admin	Clinic Services	Env & Community Health	General Support	Total	YTD	Total Budget	Percent Budget to Actual
Personnel	\$ 42,604	\$ 241,922	\$ 259,215	\$ 100,137	\$ 643,878	\$ 4,652,660	\$ 9,415,704	49%
Operating	\$ 40,624	\$ 62,517	\$ 72,376	\$ 83,309	\$ 258,825	\$ 1,080,055	\$ 1,784,160	61%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000	0%
Trustee & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,966	\$ 122,938	32%
Monthly Expenditures	\$ 83,228	\$ 304,438	\$ 331,590	\$ 183,446	<b>\$ 902,703</b>	<b>\$ 5,771,681</b>	\$ 11,452,803	50%
Year-to-Date Expenditures	\$ 438,584	\$ 1,974,740	\$ 2,277,060	\$ 1,081,297	<b>\$ 5,771,681</b>	DIRECT BUDGET		



**SOUTHWEST DISTRICT HEALTH - ADULT CRISIS CENTER ACTIVITY**  
**REVENUES & EXPENDITURE REPORT FOR FY2024**

Jan-24

*Cash Basis*

Target **58.3%**

**Income Statement Information**

	<u>YTD</u>		<u>Month</u>	
Net Revenue:	\$	425,000	\$	85,000
Expenditures:	\$	(551,869)	\$	(85,464)
Net Income:	\$	(126,869)	\$	(464)

### Adult Behavioral Health Activity

Revenue				
	Crisis Center	YTD	Total Budget	Percent Budget to Actual
Contract Revenue	\$ 85,000	\$ 425,000	\$ 935,000	45%
Monthly Revenue	\$ 85,000	\$ 425,000	\$ 935,000	45%
DIRECT BUDGET				

Expenditures				
	Crisis Center	YTD	Total Budget	Percent Budget to Actual
Personnel	\$ 3,457	\$ 25,627	\$ 36,963	69%
Operating	\$ 82,007	\$ 526,242	\$ 898,037	59%
Capital Outlay	\$ -	\$ -	\$ -	0%
Trustee & Benefits	\$ -	\$ -	\$ -	0%
Monthly Expenditures	\$ 85,464	\$ 551,869	\$ 935,000	59%
DIRECT BUDGET				





# SOUTHWEST DISTRICT HEALTH - YOUTH CRISIS CENTER ACTIVITY

## REVENUES & EXPENDITURE REPORT FOR FY2024

Jan-24

*Cash Basis*

Target **58.3%**

### Income Statement Information

	YTD	Month
<b>Restricted Funds:</b>	\$ 4,090,218	\$ -
<b>Net Revenues:</b>	\$ 408,515	\$ (88,898)
<b>Expenditures:</b>	\$ (674,840)	\$ (259,837)
<b>Net Income:</b>	<b>\$ 5,173,573</b>	<b>\$ (348,735)</b>

## Youth Behavioral Health Activity

Revenue				
	Crisis Center	YTD	Total Budget	Percent Budget to Actual
<b>City/County Funds</b>	\$ -	\$ 639,237	\$ 639,237	100%
<b>SWDH OPIOID Settlement</b>	\$ -	\$ 124,656	\$ 124,656	100%
<b>BOH Committed Reserve</b>	\$ -	\$ 3,326,325	\$ 3,326,325	100%
Contract Revenue	\$ -	\$ 408,515	\$ 300,959	136%
Monthly Revenue	\$ -	<b>\$ 4,498,733</b>	<b>\$ 4,391,177</b>	<b>102%</b>
DIRECT BUDGET				

Expenditures				
	Crisis Center	YTD	Total Budget	Percent Budget to Actual
Personnel	\$ 28,238	\$ 140,433	\$ 257,040	55%
Operating	\$ 142,701	\$ 184,820	\$ 3,097,601	6%
Capital Outlay	\$ -	\$ -	\$ -	0%
Trustee & Benefits	\$ 88,898	\$ 349,587	\$ 1,036,536	34%
Monthly Expenditures	<b>\$ 259,837</b>	<b>\$ 674,840</b>	<b>\$ 4,391,177</b>	<b>15%</b>
DIRECT BUDGET				



**SOUTHWEST DISTRICT HEALTH**

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Report on Audited  
Basic Cash Basis  
Financial Statements  
and  
Supplemental Information

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For the Years Ended June 30, 2023 and 2022

## 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, 2023, 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 identify an item 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.

It was noted that the MIECHV had fraud during the year. This caused there to be home visits that were reported that did not actually take place. The District discovered this during the year and took immediate action to correct the issue. This issue was fully resolved during the year.

### 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

Zwygart John & Associates CPAs, PLLC

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

## **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, 2023 and 2022, 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, 2023 and 2022, 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 and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, no such opinion is expressed.<sup>6</sup>
- 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 February 22, 2024 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  
February 22, 2024

**State of Idaho**  
**Southwest District Health (III)**  
Statement of Net Position - Cash Basis  
As of June 30, 2023 and 2022

	June 30, 2022 Governmental Activities	June 30, 2023 Governmental Activities
<b>Assets</b>		
Cash and Cash Equivalents	\$ 5,547,312	\$ 8,964,946
Total Assets	5,547,312	8,964,946
<b>Net Position</b>		
Restricted	45,756	3,360,639
Unrestricted	5,501,556	5,604,307
Total Net Position	\$ 5,547,312	\$ 8,964,946

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, 2022

	Disbursements	Program Receipts		Net (Disbursements)
		Charges for Services	Operating Grants and Contributions	Receipts and Changes in Cash Balance
				Governmental Activities
<b>Primary Government:</b>				
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
<b>Total Governmental Activities</b>	<b>\$ 10,571,162</b>	<b>\$ 2,227,699</b>	<b>\$ 6,681,264</b>	<b>(1,662,199)</b>

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

As of June 30, 2023

	Disbursements	Program Receipts		Net (Disbursements)
		Charges for Services	Operating Grants and Contributions	Receipts and Changes in Cash Balance
				Governmental Activities
<b>Primary Government:</b>				
Governmental Activities:				
Administration	\$ 552,930	\$ -	\$ -	\$ (552,930)
Public Health Preparedness	-	-	-	-
Family Health Services	3,102,078	299,895	2,343,911	(458,272)
Environmental Health	5,680,133	1,251,184	6,919,544	2,490,595
General Support	1,998,954	26,242	-	(1,972,712)
Nutrition and Health Promotion	-	-	71,429	71,429
<b>Total Governmental Activities</b>	<b>\$ 11,334,095</b>	<b>\$ 1,577,321</b>	<b>\$ 9,334,884</b>	<b>(421,890)</b>

General Receipts:	
State	717,021
Interest, Rent, and Investments	194,776
County	2,927,727
<b>Total General Revenues</b>	<b>3,839,524</b>
Change in Net Position	3,417,634
Net Position, Beginning of Year	5,547,312
<b>Net Position, End of Year</b>	<b>\$ 8,964,946</b>

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, 2023 and 2022

	<u>June 30, 2022</u>	<u>June 30, 2023</u>
	<u>General Fund</u>	<u>General Fund</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 5,547,312	\$ 8,964,946
Total Assets	<u>\$ 5,547,312</u>	<u>\$ 8,964,946</u>
<b>Fund Balances</b>		
Restricted	\$ 45,756	\$ 3,360,639
Committed	1,399,073	1,402,118
Assigned	<u>4,102,483</u>	<u>4,202,189</u>
Total Cash Basis Fund Balances	<u>\$ 5,547,312</u>	<u>\$ 8,964,946</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, 2023 and 2022

	June 30, 2022 General Fund	June 30, 2023 General Fund
<b>Cash Receipts</b>		
Health and Professional Services	\$ 2,227,699	\$ 1,577,322
Interest, Rent, and Investments	11,613	194,776
Federal Grants	5,586,300	5,215,311
State Grants	1,094,964	4,040,573
City/County Grants	1,539,463	3,006,727
General Fund Support	1,005,300	717,021
Total Cash Receipts	11,465,339	14,751,730
<b>Cash Disbursements</b>		
Administration	388,313	552,930
Family Health Services	3,233,986	3,102,079
Environmental Health	5,186,904	5,680,133
General Support	1,761,960	1,998,954
Total Cash Disbursements	10,571,163	11,334,096
<b>Excess (Deficiency) of Receipts Over Disbursements - Net Change in Cash Balance</b>		
	894,176	3,417,634
Beginning Cash Basis Fund Balance	4,653,136	5,547,312
Ending Cash Basis Fund Balance	\$ 5,547,312	\$ 8,964,946

The accompanying notes are an integral  
part of the financial statements

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEARS ENDED JUNE 30, 2023

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### 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 the following:

	<u>FY 2023</u>
Behavioral Health Board	\$ 6,938
Citizen’s Review Panel	\$ 9,821
Blue Cross Grant	\$ 32,348
City Crisis Contribution	\$ 79,000
OPIOID Settlement	\$ 635,944
Tobacco Cessation	\$ 2,896
United Way Grant	\$ 6,850
Social Services Block Grant	\$ 250,000
Youth Vaping	\$ 232
IDJC – Youth Crisis	\$ 2,320,188
Crisis Center	<u>\$ 16,422</u>
TOTAL	\$ 3,360,639

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 \$3,360,639 for fiscal year (FY) 2023. This funding was paid in advance for the restricted purposes of supporting the Citizen’s Review Panel, Behavioral Health Board, Crisis Center, Blue Cross Grant, City Crisis Contribution, OPIOD Settlement, Tobacco Cessation, United Way Grant, Social Services Block Grant, Youth Vaping, and IDJC – Youth Crisis.

*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 27<sup>th</sup> pay period. Committed funds totaled \$1,402,118.

*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 \$4,202,189.

*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 101 days.

*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, 2023:

<u>Investments at Book Value</u>	<u>June 30, 2023</u>
Local Government Investment Pool	\$7,955,767

Additional information, including the investment pool's financial statements, is provided in the *State's Comprehensive Annual Financial Report (CAFR)*, which is available from the Office of the State Controller or its website at [www.sco.idaho.gov](http://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](http://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% (2.3% for police/firefighters) 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 for general employees and 74% for public safety. As of June 30, 2023 it was 7.16% for general employees and 9.13% for public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. Southwest District Health's cash contributions were \$637,903.

#### **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 CAFR, which is available from the Office of the State Controller or its website at [www.sco.idaho.gov](http://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 2023 were \$99,638.

## **NOTE 7. RISK MANAGEMENT**

The District is exposed to various risks of property and casualty losses, and injuries to employees. Accordingly, the District belongs to the State of Idaho Risk Management and Group Insurance internal service funds, available to all State entities. Risk Management provides property and general liability risk coverage for its members. General liability claims are self-insured up to the Idaho Tort Claims Act maximum of \$500,000 for each occurrence; property damage claims up to \$250,000 per occurrence annually; and physical damage to covered vehicles at actual cash value. The District also participates in the Idaho State Insurance Fund, which purchases commercial insurance for claims not self-insured by the above coverage, and for other identified risks of loss, including workers' compensation insurance. Details of the Risk Management and Group Insurance coverage can be found in the statewide *CAFR*.

***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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Cash Receipts</b>				
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)
<b>Total Cash Receipts</b>	<b>\$ 11,514,408</b>	<b>\$ 11,730,185</b>	<b>\$ 11,465,339</b>	<b>\$ (264,846)</b>
<b>Cash Disbursements</b>				
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)
<b>Total Cash Disbursements</b>	<b>\$ 11,514,408</b>	<b>\$ 11,034,483</b>	<b>\$ 10,571,163</b>	<b>\$ (463,320)</b>

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Cash Receipts</b>				
State	\$ -	\$ -	\$ 717,021	\$ 717,021
County	2,784,813	2,784,813	2,927,727	142,914
Contracts	7,618,832	10,631,550	9,334,884	(1,296,666)
Fees	1,879,344	1,506,499	1,577,322	70,823
Interest, Rent, and Investment Income	8,000	145,400	194,776	49,376
Sale of Land, Building, and Equipment	20,000	22,634	-	(22,634)
Miscellaneous Revenue	374,828	202,257	-	(202,257)
<b>Total Cash Receipts</b>	<b>\$ 12,685,817</b>	<b>\$ 15,293,153</b>	<b>\$ 14,751,730</b>	<b>\$ (541,423)</b>
<b>Cash Disbursements</b>				
Personnel Costs	\$ 9,015,643	\$ 8,409,983	\$ 7,837,861	\$ (572,122)
Operating	3,180,174	6,278,395	2,979,414	(3,298,981)
Capital Outlay	410,000	376,661	190,520	(186,141)
Trustee Benefits	80,000	228,114	326,301	98,187
<b>Total Cash Disbursements</b>	<b>\$ 12,685,817</b>	<b>\$ 15,293,153</b>	<b>\$ 11,334,096</b>	<b>\$ (3,959,057)</b>

The accompanying notes are an integral  
part of the financial statements

# NOTE TO SUPPLEMENTARY INFORMATION

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## **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, 2023 and 2022

Program Title	Federal Assistance Listing Number	Title	Contract Number	Pass-Through Entities	Total Expenditures
<u>US Department of Agriculture</u>					
WIC	10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Childrer	HC206200	1	\$ 937,445
Total US Department of Agriculture					<u>937,445</u>
<u>US Department of Justice</u>					
Bueau of Justice Assistance Comprehensive Opiod	16.838	Comprehensive Opioid, Stimulant, and Other Substances Use Program	HC304400	1	18,393
Total US Department of Justice					<u>18,393</u>
<u>US Department of Transportation</u>					
Highway Safety Cluster Seat Belt Survey	20.616	National Priority Safety Programs	19-NHPS-012	7	3,918
Total Highway Safety Cluster					<u>3,918</u>
Total US Department of the Treasury					<u>3,918</u>
<u>US Department of the Treasury</u>					
CARES ACT FUNDING	21.027	Coronavirus State and Local Fiscal Relief Recovery	HC316400	1	180,392
Total US Department of the Treasury					<u>180,392</u>
<u>US Environmental Protection Agency</u>					
Public Drinking Water	66.432	State Public Water System Supervision	K284	2	140,280
Total US Environmental Protection Agency					<u>140,280</u>
<u>US Department of Health and Human Services</u>					
NACCHO Grant	93.008	Medical Reserve Corps Small Grant Program	MRC 20-0246	9	2,082
Medical Reserve Corp	93.008	Medical Reserve Corps Small Grant Program	MRC RISE 22	9	17,578
					<u>19,660</u>
Preparedness Assessment	93.069	Public Health Emergency Preparedness	HC239400	1	396,071
Cities Readiness Initiative	93.069	Public Health Emergency Preparedness	HC239400	1	81,892
Total AL# 93.069					<u>477,963</u>
APP-Prep	93.092	ACA Personal Responsibility Education Program	HC292400	1	22,855
Cuidate	93.092	ACA Personal Responsibility Education Program	HC298800	1	37,015
Total AL# 93.092					<u>59,870</u>
NEHA-FDA Dev Base	93.103	Food and Drug Administration Research	NA	8	3,201
NEHA - FDA Mentorship	93.103	Food and Drug Administration Research	NA	8	6,743
Total AL# 93.103					<u>9,944</u>
Prescription Drug Monitoring Program	93.136	Injury Prevention and Control Research and State and Community Based Programs	HC260100	1	3,819
Prescription Drug Monitoring Program	93.136	Injury Prevention and Control Research and State and Community Based Programs	HC304400	1	82,948
Total AL# 93.136					<u>86,767</u>
Sexual Risk Avoidance Education	93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE)	HC291300	1	15,024
Total AL# 93.235					<u>15,024</u>
Partnership For Success	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	2020-ADM-45	3	167,929
Total AL# 93.243					<u>167,929</u>
State Supplied Immunization	93.268	Immunization Cooperative Agreements	HC305000	1	59,541
State Supplied Clinics	93.268	Immunization Cooperative Agreements	HC309200	1	12,028
Immunization - COVID 19	93.268	Immunization Cooperative Agreements	HC233000	1	531,252
Perinatal HEP B	93.268	Immunization Cooperative Agreements	HC246000	1	1,343
Total AL# 93.268					<u>604,164</u>
Viral Hepatitis Prevention and Control	93.270	Viral Hepatitis Prevention and Contro	HC307700	1	6,196
Total AL# 93.270					<u>6,196</u>

**State of Idaho**  
**Southwest District Health (III)**  
Schedule of Expenditures of Federal Awards (continued)  
Cash Basis  
For the Years Ended June 30, 2023 and 2022

Program Title	Federal Assistance Listing Number	Title	Contract Number	Pass-Through Entities	Total Expenditures
<u>US Department of Health and Human Services (continued)</u>					
ELC CARES Enhancing - COVID	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC200200	1	343,186
ELC CARES Enhancing	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC325300	1	622,955
NEDSS - COVID	93.323	COVID19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC330300	1	26,629
NEDSS - COVID	93.323	COVID19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC252400	1	18,314
Total AL# 93.323					<u>1,011,084</u>
Oral Health CDC Funding	93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve OH	HC253100	1	2,552
Oral Health CDC Funding	93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve OH	HC301900	1	20,626
Total AL# 93.366					<u>23,178</u>
Tobacco Prevention	93.387	Office of Smoking and Health - National State-Based Tobacco Control	HC286400	1	58,736
Total AL# 93.426					<u>58,736</u>
COVID19 - Health Disparities	93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	HC328900	1	166,039
Total AL# 93.391					<u>166,039</u>
Diabetes & Heart Disease	93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease	HC298200	1	32,290
Total AL# 93.426					<u>32,290</u>
477 Cluster					
Adolescent Pregnancy Prevention	93.558	Temporary Assistance for Needy Families	HC244600	1	23,821
Wise Guys - TANF	93.558	Temporary Assistance for Needy Families	HC297900	1	30,672
Wise Guys - TANF	93.558	Temporary Assistance for Needy Families	HC981600	1	77
Total AL# 93.558					<u>54,570</u>
Child Care - Health and Safety Inspections	93.575	Child Care and Development Block Grant	WC089900	4	86,759
Child Care - Complaints	93.575	Child Care and Development Block Grant	WC089900	4	11,303
Total AL# 93.575					<u>98,062</u>
Total 477 Cluster					<u>152,632</u>
Nurse Family Partnership/Innovation	93.870	Maternal, Infant and Early Childhood Home Visiting Grant	HC274500	1	535,042
NFP - ARPA	93.870	Maternal, Infant and Early Childhood Home Visiting Grant	HC272600	1	24,306
Total AL# 93.870					<u>559,348</u>
Women's Health Check	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC299500	1	15,080
Women's Health Check - Outreach	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC299500	1	3,730
diabetes & Heart Disease - Screening	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC298200	1	4,509
Comprehensive Cancer Prevention	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC290400	1	19,571
Comprehensive Cancer Prevention	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC239700	1	1,945
Total AL# 93.898					<u>44,835</u>

**State of Idaho**  
**Southwest District Health (III)**  
Schedule of Expenditures of Federal Awards (continued)  
Cash Basis  
For the Years Ended June 30, 2023 and 2022

Program Title	Federal Assistance Listing Number	Title	Contract Number	Pass-Through Entities	Total
<u>US Department of Health and Human Services (continued)</u>					
HIV Prevention Total AL# 93.940	93.940	HIV Prevention Activities Health Department Based	HC265000	1	28,201 <u>28,201</u>
STD Prevention Activities Total AL# 93.977	93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	HC289700	1	124,796 <u>124,796</u>
Fit and Fall Proof Activities Total AL# 93.991	93.991	Preventative Health and Health Services Block Grant	HC289700	1	56,948 <u>56,948</u>
Fit and Fall Proof (MCH)	93.994	Maternal and Child Health Services Block Grant to the States	HC289700	1	30,687
Pregnancy Resource Program Activities	93.994	Maternal and Child Health Services Block Grant to the States	HC286400	1	5,073
Oral Health MCH Funding	93.994	Maternal and Child Health Services Block Grant to the States	HC185000	1	4,000
Oral Health MCH Funding Total AL# 93.994	93.994	Maternal and Child Health Services Block Grant to the States	HC304600	1	49,286 <u>89,046</u>
Total US Department of Agriculture					<u>3,774,990</u>
Total Cash Expenditures					<u>5,075,078</u>
Non-Cash Expenditures					
WIC Food Vouchers	10.557	Sup. Nutrition for Women, Infants, & Children		1	4,355,890
Value of Vaccine	93.268	Immunization Cooperative Agreements		1	136,682
Total Non-Cash Expenditures					<u>4,492,572</u>
Total Federal Expenditures					<u>\$ 9,567,650</u>

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
- 7 = Idaho Department of Transportation
- 8 = National Environmental health Association (NEHA) - Food and Drug Administration
- 9 = National Association of County and City Health Officials (NACCHO)

\* Some program titles are abbreviated. The full title of each Federal Program listed above can be found at [www.cfda.gov](http://www.cfda.gov)

**Sub-recipient Pass-Through Funds**

Program Title	Federal Assistance Listing Number	Title	Contract Number	Total
COVID IMMUNIZATIONS	93.268	Immunization Cooperative Agreements	HC39600	\$ 10,000
COVID HEALTH EQUITY	93.391	Response to Public Health or Healthcare Crisis	HC39700	38,780
PARTNERSHIP FOR SUCCESS	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	HC52800	38,803
				<u>\$ 87,583</u>



# NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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## **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 Numbers*, 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 \$4,355,890 for fiscal year 2023.

## **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 \$136,682 for fiscal year 2023.

## **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, 2023, 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 February 22, 2024.

**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  
February 22, 2024



ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

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

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

**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**

***Qualified and Unmodified Opinions***

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, 2023. 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.

***Qualified Opinion on Material Infant Early Childhood Home Visiting Grant Program***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Southwest District Health (III)'s complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Maternal Infant Early Childhood Home Visiting Grant Program for the year ended June 30, 2023.

***Unmodified Opinion on Special Supplemental Nutrition Program for Women, Infants, and Children***

In our opinion, Southwest District Health (III) complied, in all material respects, with the types compliance requirements referred to above that could have a direct and material effect on Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) for the year ended June 30, 2023.

***Basis for Qualified and Unmodified Opinions***

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.

### ***Matter Giving Rise to Qualified Opinion on Maternal Infant Early Childhood Home Visiting Grant***

As described in the accompanying schedule of findings and questioned costs, Southwest District Health (III) did not comply with requirements regarding Assistance Listing No. 93.870 Maternal Infant Early Childhood Home Visiting Grant Program as described in finding number 2023-001 for allowable costs.

Compliance with such requirements is necessary, in our opinion, for Southwest District Health (III) to comply with the requirements applicable to that program.

### ***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  
February 22, 2024

**State of Idaho**  
**Southwest District Health (III)**  
 Schedule of Findings and Questioned Costs  
 For the Years Ended June 30, 2023 and 2022

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**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:

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Unmodified

Maternal Infant Early Childhood Home Visiting Grant Program Modified

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)
93.870	Maternal Infant Early Childhood Home Visiting Grant Program

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, 2023 and 2022

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**Section II - Financial Statement Findings**

No Matters Reported

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

**2023-001 - Unallowed Expenditures**

**Conditions:**

There was an individual that recorded home visits to be reimbursed by that State, that did not actually take place.

**Criteria**

All expenditures allocated to a grant must comply with the cost principles at 45 CFR Part 75, Subpart E, and any other requirements or restrictions on the use of federal funding.

**Effect or Potential Effect:**

Due to the overstatement of home visits the District was reimbursed from the State for home visits that did not take place.

**Recommendations:**

The District needs to verify that all home visits have actually taken place, before reimbursement is requested.





Date: February 22, 2024

To: Jordan Zwygart  
Zwygart John and Associates

From: Troy Cunningham, CPA  
Fiscal Officer  
Southwest District Health

Re: Management Response 2023-001

Please accept this response to the Fiscal Year 2023 Audit Report Finding 2023-001.

**Finding 2023-001 Unallowed Expenditures.** The District discovered fraud during the fiscal year shortly after the incidents had occurred. An individual working for the District recorded making home visits to patients in the Nurse Family Partnership (NFP) program when in fact, the visits were not made nor had the employee tried to cancel or reschedule the visits with the patients. The incidents of fraud were discovered by the employee's supervisor during a review and follow up with patients assigned to the employee. The issue was immediately reported to the State and billing to the program ceased while an investigation was completed. The State reported the incident to their federal partners and the District has complied in a quick and timely manner with all requests from the State and federal partner. The incidents were also reported to Medicaid because some unverified visits had been billed to Medicaid, and Medicaid was fully reimbursed for all unverified visits. Additionally, the District has put in place additional layers of controls which are above normal industry standards to prevent this type of activity from occurring in the future.

Thank you for your time, and please reach out if you require further information.

Warm regards,

Troy M. Cunningham, CPA  
Fiscal Officer  
Southwest District Health

Cc: Nikole Zogg, Director

***Healthier Together***

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

## **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."
- 2021 - Legislation passed House Bill No. 316 which amended Idaho Code Sections 39-401, 39-411, 39-413, 39-414, 39-423, 39-434, and 39-425. This updated many provisions of Public Health Districts in Idaho and how they operate.

### **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.

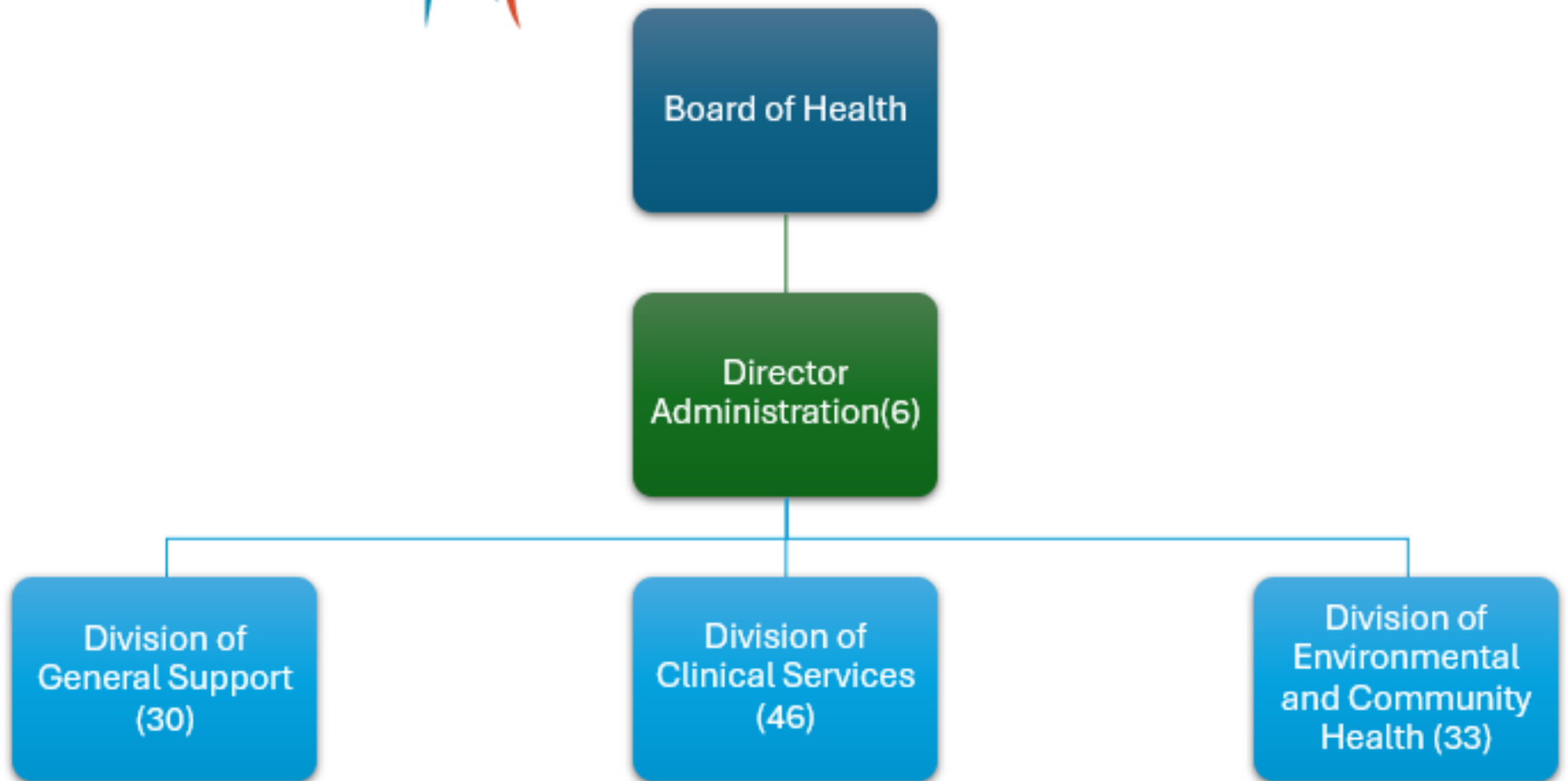
### **STAFFING**

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.*



**Policy No: 2.3F-D**  
**Title: FCS Fee Policy**

**1. Policy Statement and Purpose**

All fees for services performed in Southwest District Health’s (SWDH) clinic and clinic programs are approved by the SWDH Board of Health using the methodology described below. Changes to fee setting methodology must be approved by the Board of Health.

**2. Scope**

This policy pertains to programs within the Division of Family & Clinic Services (FCS) to maintain a consistent and current fee schedule of fees for services rendered.

**3. Policy and Procedure**

SWDH, Division of Family & Clinic Services will maintain a consistent and current schedule of fees for eligible services it renders.

The methodology for determining fees billed is as follows:

- a. Fees will be 185% of the current Medicaid rates.
- b. When no Medicaid rates are available, rates from third-party payers will be reviewed and used to determine fees at the same rate.
  - a. Fees for services with a variable cost, codes that are manually priced, or those without an established allowable will be 130% of this rate.
- c. Fees for services that are not eligible for reimbursement by insurance will be set at cost plus 30%.
- d. SWDH will review fee schedule rates on an annual basis, and update as necessary.
- e. To provide affordable care to all our patients, sliding fee scale discount is available to those patients that qualify.

**4. Background**

SWDH adopted the above methodology as Idaho’s Medicaid fee schedule is a singular document which is updated annually based on the Centers for Medicare & Medicaid Services (CMS), Medicare equivalent codes, and represents physician, other provider, diagnostic, therapeutic, service, procedure, test, drug, equipment, and medical supply codes.

Attachment(s):  
*2025 Fee Schedule*

February 2024

CPT CODE	Description	Insurance Rate	Self Pay 100%	Self Pay 75%	Self Pay 50%	Self Pay 25%
<b>OFFICE VISIT</b>						
99202	NEW Office Visit 15-29 min	124.32	110	82.5	55	27.5
99203	NEW Office Visit - low 30-44 min	192.32	170	127.5	85	42.5
99204	NEW Office Visit - mod 45-59 min	287.45	255	191.25	127.5	63.75
99205	NEW Office Visit - hi 60-74 min	379.65	340	255	170	85
99211	EST Office Visit – Nurse Visit	39.55	35	26.25	17.5	8.75
99212	EST Office Visit – straight forward 10-19 min	97.03	85	63.75	42.5	21.25
99213	EST Office Visit - low 20-29 min	155.91	140	105	70	35
99214	EST Office Visit - mod 30-39 min	221.07	195	146.25	97.5	48.75
99215	EST Office Visit - hi 40-54 min	310.35	275	206.25	137.5	68.75
99242	Office Consultation	96	77	57.75	38.5	19.25
SP123	Sports Physicals – Cash Only	25	25	25	25	25
<b>WELLNESS VISITS</b>						
99381	NEW Initial Comprehensive Eval - Infant	200.26	180	135	90	45
99382	NEW Initial Comprehensive Eval - 1-4 yrs	224.77	200	150	100	50
99383	NEW Preventative Visit (5-11)	223.33	200	150	100	50
99384	NEW Preventative Visit (12-17)	249.10	220	165	110	55
99385	NEW Preventative Visit (18-39)	249.10	220	165	110	55
99386	NEW Preventative Visit (40-64)	249.10	220	165	110	55
99391	EST Follow-Up Visit – Infant	165.5	150	112.5	75	37.5
99392	EST Preventative Visit - age 1-4	190.53	170	127.5	85	42.5
99393	EST Preventative Visit - age 5-11	189.81	170	127.5	85	42.5
99394	EST Preventative Visit - age 12-17	215.04	190	142.5	95	47.5
99395	EST Preventative Visit - age 18-39	215.76	190	142.5	95	47.5
99396	EST Preventative Visit - age 40-64	215.76	190	142.5	95	47.5

99397	EST Follow-Up Visit – 65+ yr	215.76	190	142.5	95	47.5
	<b>OTHER OFFICE VISITS</b>					
99401	Preventive Med Counseling – Indiv. 15 min.	77.51	70	52.5	35	17.5
99402	Preventive Med Counseling – Indiv. 30 min.	131.09	115	86.25	57.5	28.75
99403	Preventive Med Counseling – Indiv. 45 min.	181.18	160	120	80	40
99404	Preventive Med Counseling – Indiv. 60 min.	233.34	210	157.5	105	52.5
99406	Behavioral Smoking/Tobacco Cessation 3-10 min	23.10	20	15	10	5
99407	Behavioral Smoking/Tobacco Cessation 10 min.	43.30	40	30	20	10
99412	Preventive Counseling Group	31.64	25	18.75	12.5	6.25
99415	Prolonged Clinic Staff Service - 1st hr	27.95	25	18.75	12.5	6.25
99416	Prolonged Clinic Staff Service -each addt'l hr	12.83	10	7.5	5	2.5
99417	Prolonged Care – each additional 15 min	45.269	40	30	20	10
G0402	Medicare Initial Preventive Physical Exam	168	NA	NA	NA	NA
G0438	Medicare Initial Annual Wellness	173	NA	NA	NA	NA
G0439	Medicare Subsequent annual wellness visits	117	NA	NA	NA	NA
	<b>PROCEDURES</b>					
10060	Drainage - skin abscess	193.73	175	131.25	87.5	43.75
10120	Removal Incision & Drainage- on the Skin - Foreign Body	231.749	205	153.75	102.5	51.25
11104	Biopsy - punch - skin single lesion	192.89	170	127.5	85	42.5
11105	Biopsy - punch - skin single lesion each additional	90.85	80	60	40	20
11106	Biopsy - Incisional - skin single lesion	238.83	215	161.25	107.5	53.75
11107	Biopsy - Incisional - skin single lesion each add'le	109.79	100	75	50	25
11200	Skin Tag Removal - 1 – 15 (*)	140.45	125	93.75	62.5	31.25
11201	Skin Tag Removal - Each Additional 1 – 10	28.434	25	18.75	12.5	6.25
11400	Excision - benign lesion - 0.5 cm or <	196.34	175	131.25	87.5	43.75

11401	Excision - benign lesion - 0.6 – 1 cm	239.92	215	161.25	107.5	53.75
11730	Toenail - Removal of Nail plate - complete	177.6	160	120	80	40
11765	Toenail - Excision of nail fold - toe - partial	254.20	225	168.75	112.5	56.25
11976	Contraceptive - Subdermal Capsule Removal	222	200	150	100	50
11981	Contraceptive – Nexplanon Insertion	153.42	135	101.25	67.5	33.75
11982	Contraceptive - Nexplanon Removal	171.47	155	116.25	77.5	38.75
11983	Contraceptive - Nexplanon Removal & Insert	217.46	195	146.25	97.5	48.75
56420	Drainage - gland abscess	285.97	255	191.25	127.5	63.75
57170	Fitting - diaphragm/cap	120.04	105	78.75	52.5	26.25
57452	Exam - cervix w/scope	195.11	175	131.25	87.5	43.75
58300	Contraceptive - IUD - Insertion of intrauterine device	109.89	100	75	50	25
58301	Contraceptive - IUD - Removal of intrauterine device	169.83	150	112.5	75	37.5
<b>ANCILLARY PROCEDURES</b>						
96372	Injection	21.92	20	15	10	5
99000	Handling & Collection	20	17	12.75	8.5	4.25
36416	Finger Stick	5.55	5	3.75	2.5	1.25
36415	Venipuncture	14.26	15	11.25	7.5	3.75
96127	PHQ9 screening or GAD7	6.78	5	3.75	2.5	1.25
86580	TB Skin Test (PPD)	14.85	15	11.25	7.5	3.75
99211	TB Nurse Visit	39.55	35	26.25	17.5	8.75
<b>IN HOUSE LABS</b>						
86703	HIV1/HIV2 Rapid Result Antibody	22.82	20	15	10	5
86780	Syphilis - Rapid Test (Treponema Pallidum)	22.05	20	15	10	5
86803	HEP C – Rapid Antibody Test	23.75	20	15	10	5
81025	Pregnancy Test - Urine	14.33	15	11.25	7.5	3.75
81002	Urinalysis by Dip Stick	5.79	5	3.75	2.5	1.25
87430	Strep - Rapid	27.99	25	18.75	12.5	6.25
87804	Influenza - Rapid Test	27.56	25	18.75	12.5	6.25
87807	RSV- Rapid	21.81	20	15	10	5
87811	COVID-19- Rapid	12.12	10	7.75	10	5
86308	Mononucleosis – Rapid Test	12.12	10	7.5	5	2.5



83036	A1C	16.16	15	11.25	7.5	3.75
82948	Glucose	8.39	5	3.75	2.5	1.25
82465	Cholesterol	7.25	5	3.75	2.5	1.25
87210	Wet Mount Saline/Ink (KOH)	9.69	10	7.5	5	2.5
83655	Lead	20.16	20	15	10	5
	<b>MEDICATIONS</b>					
J0561	Bicillin LA (1.2 units/tubex) doce 2.4 units/tubex	30.15	25	18.75	12.5	6.25
J0744	Ciprofloxacin 250mg	1.81	0	0	0	0
J1050	Depo – Medroxyprogesterone Acetate per/mg	1.3	1.04	0.78	0.52	0.26
J7302	Plan B – Levanorgestrel	68.9	55	41.25	27.5	13.75
Q0144	Azithromycin Dihydrate	35.26	28.208	21.156	14.104	7.052
S0020	Marcaine .25% / Bupivacaine Hydro – Injection	6.5	5	3.75	2.5	1.25
S0030	Metronidazole - #14 – 500 mg	28.6	22	16.5	11	5.5
S4993	Contraceptive Pills for BC (30 days)	32.72	22	16.5	11	5.5
<b>BC DEVICE</b>						
J7296	Kyleena/ 52mg /IUD	1505.95	1205	903.75	602.5	301.25
J7297	Liletta / 52 mg /IUD	1090.33	872	654	436	218
J7298	Mirena / 52 mg /IUD	1679.10	1343	1007.25	671.5	335.75
J7300	Paragard / Intrauterine Copper Contraceptive	1225.62	980	735	490	245
J7301	Skyla/ 52 mg /IUD	1254.22	1003	752.25	501.5	250.75
J7303	Nuva Ring 3 units	60	48	36	24	12
J7307	Nexplanon / Etonogestrel Implant System	1741.92	1393	1044.75	696.5	348.25
<b>IMMUNIZATIONS – ADMIN FEES</b>						
90471	Imms Administration	40	20	20	20	20
90472	Imms Administration – additional vaccine	20	20	20	20	20
90473	Imms Administration – oral/nasal	20	20	20	20	20
90474	Imms Administration – oral/nasal - additional vac	20	20	20	20	20
90460	Imms Administration 1st/only component w/ provider	20	20	20	20	20
90461	Imms Administration each addl component w/provider	20	20	20	20	20
90480	COVID Vaccine Administration	40	20	20	20	20

90480	COVID Vaccine Administration	40	20	20	20	20
96372	RSV Antibody Administration	20	20	20	20	20
G0009	MEDICARE ADMINISTRATION FOR PNEUMOCOCCAL	20	20	20	20	20
<b>IMMUNIZATIONS</b>						
90632	Hep A - Havrix	116.82	105	78.75	52.5	26.25
90620	Men B – Bexero - 4c - 2 dose (19+),	275.76	245	183.75	122.5	61.25
90621	Men B – Trumemba Meningococcal (19+)	222.92	200	150	100	50
90633	Hep A Pediatric 18 <	46.527	40	30	20	10
90636	Hep A / Hep B TwinRix	157.25	140	105	70	35
90647	HIB – 5 < years	43.17	40	30	20	10
90649	HPV (18 years & under)	243.70	215	161.25	107.5	53.75
90651	HPV9 2/3 dose - Adult,	401.09	360	270	180	90
90670	Pneumococcal 13	429.55	385	288.75	192.5	96.25
90677	Pneumococcal 20	472.39	420	315	210	105
90675	Rabies	591.44	530	397.5	265	132.5
90680	Rotavirus (ROT 3 doses by 32 weeks of age)	127.18	115	86.25	57.5	28.75
90680	Rotavirus (ROTX 2 doses by 24 weeks of age)	127.18	115	86.25	57.5	28.75
90672	Influenza - Mist – Intranasal 2+	44.75	40	30	20	10
90674	Influenza – Flucelvax 6 months+	53.74	50	37.5	25	12.5
90882	Influenza – Flublok 65+	57.66	46	34.5	23	11.5
90686	Influenza – Fluzone or Flulaval or Fluarix	35.83	30	22.5	15	7.5
90696	Kinrix - Dtap & IPV	112.33	90	71.25	45	22.5
90698	Pentacel – Dtap, IPV, Hib HDI	104.78	95	71.25	47.5	23.75
90700	Dtap – Pediatric 6 < years	32.52	30	22.5	15	7.5
90702	DT Pediatric (6 years & under)	46.17	40	30	20	10
90707	MMR – Measles, Mumps, Rubella	129.85	115	86.25	57.5	28.75
90710	MMRV - Proquad	184.31	165	123.75	82.5	41.25
90713	Polio / IPV	49.06	45	33.75	22.5	11.25
90714	Td no presv – (7+)	46.25	40	30	20	10
90715	Tdap (19 - 64)	62.43	55	41.25	27.5	13.75
90716	Varicella (19 +) live subq	143.06	130	97.5	65	32.5

90723	Pediarix - Dtap, Hep B, IPV DIHB	139.73	125	93.75	62.5	31.25
90732	Pneumo/Poly 23	222.22	200	150	100	50
90734	MCVF4 - Menactra	166.87	150	112.5	75	37.5
90739	Hep B – Adult Imm	253.20	225	168.75	112.5	56.25
90744	Hep B – Pediatric 18 <	49.78	45	33.75	22.5	11.25
90750	Shingles - RZV	264	211	158.25	105.5	52.75
91318	COVID-19 6 months – 4 years (Pfizer)	99	79.2	59.4	39.6	19.8
91319	COVID-19 5-11years – (Pfizer)	99	79.2	59.4	39.6	19.8
91320	COVID-19 12+ (Pfizer)	165	132	99	66	33
90380	RSV monoclonal antibody 0.5 ML dose	330	264	198	132	66
90381	RSV monoclonal antibody 1 ML dose	330	264	198	132	66
<b>DENTAL</b>						
D0191	Dental Assessment by Hygienist	28	28	28	28	28
D1110	Prophylaxis Pediatric (adult 12 + years)	50	50	50	50	50
D1120	Prophylaxis Pediatric (under 12 years)	39	39	39	39	39
D1206	Topical Fluoride	21	21	21	21	21
D1351	Sealant	32	32	32	32	32
D1351	Sealant Repair / Touch-up	32	32	32	32	32

**PROPOSED EH FEES  
(Feb 2024)**

Food Protection Program				
Service Description	Cost to Provide Service	Current Fee	Date Fee was implemented	Proposed New Fee
Temporary 1 day event	These fees are set in statute. In FY23 the cost to the run the program was approx. \$595,724 and the fees limited revenue to approx. \$263,770	\$ 35.00	2018	
Temporary 2-3 day event		\$ 45.00	2018	
Temporary 4 or more days/Multiple		\$ 80.00	2018	
Food License - Intermittent		\$ 80.00	2018	
Food License - Mobile without Commissary		\$ 80.00	2018	
Food License - Mobile with Commissary		\$ 100.00	2018	
Food Establishments		\$ 200.00	2018	
Food Establishments With More Than Two Licenses		\$ 250.00	2018	
Plan Review and Pre-Opening Inspection		\$ 100.00	2018	
Late Fee, from January 1st through January 15th		\$ 35.00	2018	
Late Fee, after January 16th		\$ 70.00	2018	
Request for Variance		\$50/hr	2018	
Compliance Conference		\$100/hr	2018	
License Re-Instatement		\$ 18.00	2018	
Enforcement and Legal Fees		\$150/hr	2018	
Food Class Fee		\$ 35.00	2018	
Food Plan Review		\$ 100.00	2018	
Federal USDA School Inspection		\$ 267.00	2018	
Food Safety Manager Training	\$ 125.00	2018		
Food Safety Manager Proctor Test	\$ 50.00	2018		
Child Care Inspections				
Service Description	Cost to Provide Service	Current Fee	Date Fee was implemented	Proposed Fee Change
Licensing Fee - Center (more than 25 children)	Fees are set in contract with Dept. of Health and Welfare	\$ 325.00	2022	
Licensing Fee - Center (13-25 children)		\$ 250.00	2022	
Licensing Fee - Group (7-12 children)		\$ 100.00	2022	
Licensing Fee - Family (Voluntary)		\$ 100.00	2022	
Swimming Pools				
Service Description	Cost to Provide Service	Current Fee	Date Fee was implemented	Proposed Fee Change
Inspection (per Administrative Procedures Act)	Set in statute	\$ 50.00	~2002	
Plan Review		\$ 100.00	~2002	

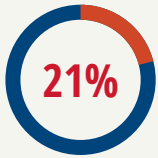
Drinking Water Sample Collection				
Service Description	Cost to Provide Service	Current Fee	Date Fee was implemented	Proposed Fee Change
Courier Service	\$ 21.71	\$10 per water sample drop off	2023	
Drinking Water Sample Collection	\$ 221.71	\$ 100.00	pre-2020	
Subsurface Sewage Disposal Program				
Service Description	Cost to Provide Service	Current Fee	Date Fee was implemented	Proposed Fee Change
Installer License - Basic	\$ 156.21	\$ 130.00	pre-2020	
Installer License - Complex	\$ 194.29	\$ 195.00	pre-2020	
Installer Late Fee - After December 31 (Per Month)	\$ 28.88	\$25 per month; maximum of \$100	pre-2020	
Accessory Use - Office Review	\$ 148.63	\$ 55.00	pre-2020	\$ 75.00
Accessory Use - Field Review	\$ 255.76	\$ 150.00	pre-2020	\$ 150.00
Individual System Permit - New	\$ 964.04	\$ 850.00	pre-2020	\$ 950.00
Individual System Permit - Replacement/Repair	\$ 964.04	\$ 850.00	pre-2020	\$ 950.00
Central/LSAS - New		\$1,000 + \$100 per 250 gpd	pre-2020	
EH Consulting Fee - Per hour	\$ 76.28	\$ 72.00	2022	\$ 72.00
EH Consulting Fee - Onsite (Travel)	\$ 107.12	\$ -	new	\$ 100.00
Site Evaluation Charge (Single Family Dwelling - Fee to apply toward an individual system permit if application is made within two years)	\$ 660.88	\$ 450.00	pre-2020	\$ 550.00
Tank Only & Vault Privy	\$ 479.94	\$ 425.00	pre-2020	\$ 450.00
Permit Renewal Charge		\$ 100.00	pre-2020	
Technical Guidance Manual	\$ 55.00	\$ 25.00	pre-2020	\$ 40.00
Installer - Basic & Complex, Video Review		\$ 30.00	pre-2020	\$ -
Pumper License Permit Fee (Includes 1 truck or tank)	\$ 150.42	\$ 130.00	pre-2020	\$ 150.00
Pumper License Fee for each additional truck or tank		\$ 30.00	pre-2020	
Convenience fee of \$75 for on-site pumper truck inspection	\$ 107.12	\$ 75.00	pre-2020	\$ 100.00
Administration Fee per Policy 3-003	\$ 56.11	\$ 50.00	pre-2020	
Land Development				
Service Description	Cost to Provide Service	Current Fee	Date Fee was implemented	Proposed Fee Change

Pre Development Meeting (Fee to apply toward SER application if within 12-months of pre-development meeting)	\$ 141.76	\$ 100.00	pre-2020	\$ 100.00
Pre-development site evaluation for commercial or engineered lots (includes multiple test holes and evaluation results)				
This is to review or assess multiple lots or parcels that will be split or developed into a subdivision. This will include up to eight test holes on one application and will allow for on-site review of the land and development proposal before the applicant actually purchases the property.	\$ 772.58	\$ 850.00	2021	\$ 800.00
Subdivision Application - Served by Septic and/or Individual Wells	\$ 307.31	\$ 250.00	pre-2020	\$ 300.00
Each Lot - Served by Septic and/or Individual Wells		\$ 300.00	pre-2020	\$ 350.00
Plat Resign w/o review	\$ 102.43	\$ 50.00	pre-2020	
Plat Resign with site review	\$ 102.43	\$ 100.00	pre-2020	\$ 100.00
Subdivision Application - City Services (Requires DEQ Approval)	\$ 159.16	\$ 150.00	pre-2020	
Subdivision Application - Served by LSAS	\$ 285.31	\$150 per lot	pre-2020	\$ 150.00
Subdivision Application - Cemetery	\$ 174.88	\$ 50.00	pre-2020	\$ 100.00
<b>Solid Waste Services</b>				
Service Description	Cost to Provide Service	Current Fee	Date Fee was implemented	Proposed Fee Change
Adams County	\$ 1,692.44	\$ 1,645.00	2023	\$ 1,692.00
Canyon County	\$ 1,295.72	\$ 1,421.00	2023	\$ 1,295.00
Gem County	\$ 1,036.57	\$ 972.00	2023	\$ 1,036.00
Payette County	\$ 1,234.68	\$ 1,537.00	2023	\$ 1,234.00
Washington County	\$ 1,103.56	\$ 1,001.00	2023	\$ 1,103.00
Timber Creek (Nampa)	\$ 580.55	\$ -	new facility	\$ 580.00
City of Nampa	\$ 384.80	\$ 619.00	2023	\$ 384.00
Republic Service (Homedale)	\$ 602.67	\$ 637.00	2023	\$ 602.00
Vision Recycling (Nampa)	\$ 580.21	\$ 624.00	2023	\$ 580.00
Owyhee County	\$ 1,146.80	\$ 1,027.00	2023	\$ 1,146.00

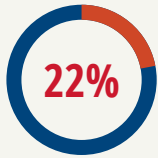
# SOUTHWEST DISTRICT HEALTH EMPLOYEE STATISTICS FY24

## TREND ALERT

Employee Turnover Rate (24% in FY20)



Southwest District Health  
Turnover Rate  
FEB 2022 - FEB 2023



Southwest District Health  
Turnover Rate  
FEB 2023 - FEB 2024

## RECRUITING MARKET

Statistics from February 2023 to February 2024



26 Vacancies  
Filled



6 Vacant  
Positions



22 Separations  
Processed

## FY24 INTERNAL PROMOTIONS



Five Fulltime Promotions

## FY24 FILLED POSITIONS

### ENVIRONMENTAL AND COMMUNITY HEALTH

Environmental Health Specialist 1 (3)  
Environmental Health Specialist, Sr.

### DISTRICT OPERATIONS

\*Administrative Assistant I  
Custodian  
Customer Service Representative 2  
Research Analyst, Sr.

### OFFICE OF THE DIRECTOR

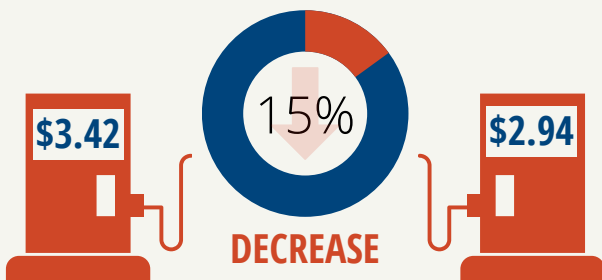
Medical Director  
Communications Manager

### FAMILY AND CLINIC SERVICES

Nurse, Registered (3)  
Clinical Assistant (4)  
Registered Dietitian, Sr. (2)  
Division Administrator  
Peer Counselor (2)  
Health Education Specialist, Sr.  
PH Program Manager 2  
PH Program Manager 1

## GAS PRICE IN TREASURE VALLEY

January 2020 - January 2023



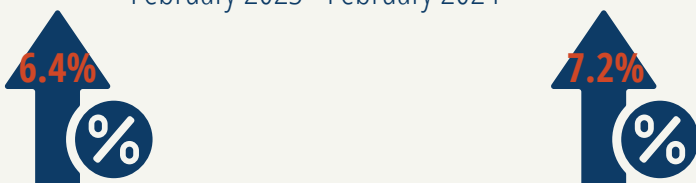
## HOME PRICE IN CANYON COUNTY

(Intermountain Multiple Listing Service)



## MORTGAGE INTEREST RATE

February 2023 - February 2024



3.4% DECREASE YTD

# SOUTHWEST DISTRICT HEALTH

## RETENTION EFFORTS

### FY24

#### HOSTED A FALL HR BENEFIT WORKSHOP



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

#### UPDATED JOB ANNOUNCEMENT TEMPLATE



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

#### CONTRACTED A SALARY ANALYSIS



To analyze our positions and salary ranges against the Treasure Valley job market data to ensure we are offering a competitive total compensation package.

#### PILOTED A QUALITY IMPROVEMENT TASK



To tackle district-wide process improvements.

#### CONTINUED RECOGNITION EFFORTS



Programs like Top Performer, Cost Saving and Performance Bonus programs recognize exemplary staff and their effort and commitment to the district.

#### UPDATED POSITIONS



Revamped job descriptions and repurposed existing positions to dynamically transform our career ladder, providing clearer pathways for advancement and longer-term opportunities for our current employees.





## Employee Retention and Compensation Assessment Key Takeaways

1. Retention and Recruitment Efforts:
  - Retaining skilled and dedicated personnel is crucial for our mission of safeguarding public health.
  - We've seen a slight decrease in turnover rates in FY24.
  - Recruitment efforts have resulted in filling 26 vacancies and processing 22 separations.
  - Home prices in Canyon County decreased by 3.4% from January 2022 to January 2024, while mortgage interest rates increased by 0.8% from February 2023 to February 2024.
  
2. Retention Strategies Implemented:
  - Emphasizing employee benefits and recognition programs to enhance engagement and satisfaction.
  - Conducting a comprehensive salary analysis to ensure competitiveness with Treasure Valley marketplace data.
  - Initiating a quality improvement task to streamline processes and enhance operational efficiency.
  - Sustaining efforts in employee recognition through programs like Top Performer and Performance Bonus initiatives.
  - Revamped job descriptions and repurposed and merged existing positions in our roster to dynamically transform our career ladder, providing clearer pathways for advancement and longer-term opportunities for our current employees.
  
3. Compensation Assessment Findings:
  - The living wage minimum in the Treasure Valley increased from \$16.57 to \$16.74.
  - Specific sectors like Behavioral Health and Health Care require individualized assessment due to being underpaid and challenging to recruit for.
  - A slowing trend in inflation is observed, with an overall year-to-date market shift showing a 3.5%-4% increase for all jobs.

4. Vendor Recommendations:

- Raise the overall compensation by the market rate of 3.5%-4% minimum to stay competitive with the workforce general shift.
- Increase the hiring minimum to the living minimum wage.
- Take an individualized approach for what works for us on behavioral health positions based on the value to the district.
- Take an individualized approach to compensation based on years in service with market value.<sup>1</sup>

By prioritizing retention efforts and cultivating a positive and supportive work environment, we can retain our talented personnel and foster a culture of excellence and innovation within our organization.

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<sup>1</sup> This recommendation is a result of how historical merit-based increases have impacted salaries of certain positions. This recommendation cannot be feasibly implemented without changes to policy on how staff are financially compensated (i.e., merit vs. tenure and market value).

## Legislative Update – February 27, 2024

### Top Priority Bills

Bill #	Title	Public Health Significance	SWDH Recommended Position
<b>H399</b>	Maternal mortality, board, report	There is currently no opportunity to understand trends in maternal mortality causes of death and develop population-based strategies that could prevent premature death.	Support
<b>H439</b>	Immunization assessment board	Reduces the financial burden for childhood vaccinations on families with young children.	Support
<b>H441</b>	Fentanyl testing strips	Fentanyl test strips are known as one of the best tools we have today to reduce the risk for fentanyl exposure and overdose.	Support
<b>H499</b>	Idaho dietary supplement act	Kratom, which is currently legal to purchase in Idaho, affects the same brain receptors as morphine, and appears to have properties that expose users to the risks of addiction, abuse, and dependence. In 2020, the Poison Control Centers (PCCs) found that Idaho had the highest kratom exposure rate in the U.S.	Oppose
<b>H530</b>	Emergency communications fee	SWDH supports innovative service models for EMS as they are faced with unsustainable costs and limited capacity to address the growing demand for essential EMS services.	Support
<b>H591</b>	Cervidae, quarantine	Chronic wasting disease is a growing concern in Idaho because of the potential risk it poses to public health and agriculture.	Support
<b>H616</b>	Child, mental health, disclosures	Decrease access to mental health care services for youth 14 years and older who do not have parental supports in the household.	Oppose
<b>H617</b>	Syringe, needle exchange, repeal	Decrease access to clean syringes and needles that help prevent chronic diseases (e.g., Hepatitis C and HIV) among individuals working toward recovery.	Oppose
<b>H633</b>	Public assistance, pregnancy	Expands postpartum Medicaid coverage to 12 months.	Support
<b>S1227</b>	Patient medical rights	Restrict local government from providing education/information to the public, putting private industry and pharmaceutical companies at the forefront of educating the public on new medicines and vaccines.	Oppose
<b>S1234</b>	Contraception, six months	Decrease barriers such as access and cost, and increases consistent use of contraception.	Support
<b>S1329</b>	Parental rights, medical decisions	Decrease access to health care services (e.g., birth control and STD testing/treatment) for youth 14 years and older who do not have parental supports in the household.	Oppose
<b>S1351</b>	Health records, research, stats	Avenues already exist for data analysis and research through vital statistics and VAERS. Furthermore, clinical trials and randomized controlled trials are more appropriate places for these types of studies.	Oppose
<b>S1370</b>	Water, subdivisions	Public water systems in rural subdivisions have deliberate controls which reduce the likelihood of exposure to drinking water contaminants. Public Water Systems can create more flexibility of design for land use.	Support

All bills being monitored by SWDH

BILL #	TITLE	BILL STATUS	DESCRIPTION AND PUBLIC HEALTH SIGNIFICANCE	SWDH POLICY STATEMENT	SWDH RECOMMENDED POSITION	Bill Sponsor
H397	Immunization registry, opt in	02/12/2024 Senate - Introduced, read first time; referred to: Health & Welfare	Amends existing law to revise procedures for a child's immunization data to be included in the registry. <b>Consideration:</b> This bill would change enrollment in the Idaho Immunization Reminder Information System (IRIS) from opt-out to opt-in.		No position	Representative Blanksma
H398	Medicaid, legislative approval	Passed in the House on 2/22, headed to Senate	Adds to existing law to provide for legislative approval of Medicaid state plan amendments and waivers. <b>Consideration:</b> The bill would prevent Health & Welfare from seeking or implementing a Medicaid state plan amendment or waiver without first obtaining approval from the legislature. Approval must be provided by statute. By requiring DHW to wait until the legislative session to seek approval for Medicaid state plan amendments or waivers, important health services could be delayed for a year or more (waiting for the legislature to		Oppose	Representative Megan Blanksma

			reconvene and for CMS approval).			
<b>H399</b>	Maternal mortality, board, report	Reported out of committee on 2/22	<p>This bill would expand the scope of the Board of Medicine and allow for the collection and review of data and information on maternal mortality in Idaho.</p> <p><b>Consideration:</b> 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. The committee was dissolved July 1, 2023, due to no legislative action to extend it. There is currently no opportunity to understand these causes of death and develop population-based strategies that could prevent premature death.</p>	SWDH supports reinstatement of Idaho's Maternal Mortality Review Board. Without the ability for a central body to review maternal deaths in Idaho, public health is unable to understand the drivers of maternal mortality and the complications of pregnancy in way that allows the public health and healthcare system to determine what interventions at the patient, provider, facility, system, and community levels will have the most effect on decreasing maternal mortality.	Support	Representative Megan Blanksma

<b>H406</b>	Fentanyl trafficking, drug homicide	Delivered to Governor on 2/21	<p>Adds to existing law to provide for the crimes of trafficking in fentanyl and drug-induced homicide.</p> <p>This bill adds fentanyl to the list of dangerous drugs that carry minimum sentences. It defines the amounts of fentanyl that are required to meet the elements for the crime of trafficking. It targets those who choose to manufacture, deliver, or bring into the state certain quantities. It also adds provisions for the crime of drug induced homicide and the corresponding punishment.</p>		Neutral	Representatives Hill & Allgood
<b>H418</b>	Assistant physicians	01/23/2024 House - Reported Printed and Referred to Health & Welfare	Amends and adds to existing law to provide for assistant physicians and to provide for general practice licensure under certain circumstances.	SWDH supports policies and funding commitments that aim to fill gaps in the healthcare system, strengthen the coordination between healthcare organizations and providers, address workforce shortages, and improve affordability of care and access to primary prevention services (e.g., wellness exams, nutrition education, immunizations for vaccine-preventable diseases).	Neutral	Representative Redman & Senator Zuiderveld

<b>H419</b>	Medicaid expansion, conditions	01/23/2024 House - Reported Printed and Referred to Health & Welfare	This legislation requires that several program integrity and cost-saving measures be implemented in Medicaid as a condition for the continued expansion of eligibility to able-bodied adults under the Affordable Care Act for the purpose of prioritizing Medicaid resources for the truly needy, moving able-bodied Medicaid enrollees into affordable and private coverage with greater access to healthcare, and reducing overall program spending. These conditions include a work requirement and enrollment caps for able-bodied adults and a requirement that the improper payment rate in Medicaid be reduced to 5 percent or less.		Oppose	Representative Redman & Senator Bjerke
<b>H437</b>	Midwifery licensure	Passed in the House on 2/21, headed to Senate	The Midwifery practice act sunsets on July 1, 2024. The Division seeks to consolidate the regulation of licensed midwives under the Board of Nursing for practical and financial reasons. The Board of Midwifery is operating at a deficit, and it is highly unlikely that it will ever be financially solvent. The Board of Nursing has sufficient resources to absorb the Board of Midwifery and will be able to effectively regulate the midwifery profession as it currently regulates certified	SWDH supports policies and funding commitments that aim to fill gaps in the healthcare system, strengthen the coordination between healthcare organizations and providers, address workforce shortages, and improve affordability of care and access to primary prevention services (e.g., wellness exams, nutrition education, immunizations for vaccine-preventable diseases).	Support	Representative Healey

			nurse midwives. To account for the consolidation, we have altered the board's composition.			
<b>H438</b>	Immunizations, exemptions	Passed in the House on 2/22, headed to Senate	This legislation proposes requiring schools to notify students that Idaho law allows for vaccination exemption. <b>Consideration:</b> This law already exists in Idaho Code 39-4802.		No position	Representative Healey
<b>H439</b>	Immunization assessment board	Passed in the House on 2/21, headed to Senate	Amends session law to extend a sunset date to 2029.	SWDH supports policies and funding commitments that aim to fill gaps in the healthcare system, strengthen the coordination between healthcare organizations and providers, address workforce shortages, and improve affordability of care and access to primary prevention services (e.g., wellness exams, nutrition education, immunizations for vaccine-preventable diseases).	Support	Representative Healey
<b>H440</b>	Smoking products, minors, penalties	01/31/2024 House - Reported Printed and Referred to Judiciary, Rules & Administration	This legislation places selling vape products on par with selling other harmful products to minors.		Support	Representative Raymond



<b>H441</b>	Fentanyl testing strips	02/20/2024 House - U.C. to hold place on third reading calendar one legislative day	Amends existing law to revise the definition of “drug paraphernalia” to exclude fentanyl testing strips.	SWDH supports legalizing fentanyl test strips. Fentanyl test strips are known as one of the best tools we have today to reduce the risk for fentanyl exposure and overdose.  SWDH supports harm reduction practices that prevent injury, illness, and premature death, and promote successful recovery. Every life matters. Many people struggle with addictions of various kinds. Harm reduction practices help reduce the long-term ramifications of substance abuse and can move people closer toward recovery.	Support	Representative Erickson
<b>H448</b>	Material harmful to minors	02/09/2024 House - Bill Previously Held at Desk, Referred to State Affairs	Adds to existing law to establish provisions to protect minors from harmful material on the internet.		Support	Representatives Price & Young
<b>H465</b>	Sexual abuse, visual representation	02/14/2024 Senate - Introduced, read first time; referred to: Judiciary & Rules	Amends and adds to existing law to provide for the crime of visual representations of the sexual abuse of children and to revise provisions regarding the Internet Crimes Against Children Unit.		Support	Senator Toews, Representatives Young, Manwaring, & Green
<b>H493</b>	Mask mandates, prohibition	02/19/2024 Senate - Introduced, read first time; referred to: State Affairs	The purpose of this legislation is to prevent the State of Idaho, its political subdivisions, or any state officers from mandating the use of facemasks, face shields, or other face coverings to prevent or slow the spread of a contagious or infectious		No position	Representative Gallagher & Senator Lenney

			<p>disease; it also provides relevant definitions.</p> <p><b>Consideration:</b> The proposed language states "The exemption in this subsection is strictly limited to those working in roles where facemasks are an integral and compulsory safety component of required job duties, which includes but is not limited to health care professionals, individuals working with hazardous materials or biohazards, and workers in industrial environments where respiratory protection is vocationally required."</p>			
<b>H494</b>	Trafficking, commercial sex	Reported out of committee on 2/22	This legislation has three primary goals: (1) make Idaho’s human trafficking laws more victim-centered, (2) provide law enforcement with clearer and more effective laws for investigating and prosecuting human trafficking, and (3) provide state-level resources for combatting human trafficking.		Support	Senator Lakey & Representative Jaron Crane
<b>H498</b>	Harmful material, internet	02/15/2024 Senate - Introduced, read first time; referred to: State Affairs	This legislation establishes the Online Child Safety Act. Our kids are afflicted with a destructive pornography epidemic, and there are no real accountability measures that prevent online publishers from making it accessible to them. This legislation empowers parents of harmed children withstanding to	SWDH supports policies and funding commitments that aim to strengthen the family unit and reverse multi-generational trends that negatively impact the family unit such as incarceration, physical/emotional abuse, divorce, poverty, and low education attainment.	Support	Representatives Price & Young

			sue perpetrating content providers for a civil remedy if they fail to take reasonable steps to ensure they are not providing such content to minors.			
<b>H499</b>	Idaho dietary supplement act	U.C. to hold place on third reding calendar one legislative day on 2/22	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 in Idaho as of July 1, 2023, shall remain legal in Idaho, regardless of any changes to federal law or regulation. <b>Considerations:</b> 1) Does this bill violate the federal supremacy clause? 2) This bill would not allow substances like kratom to controlled in the future.	SWDH supports removing kratom from stores in Idaho or raising the age to purchase to 21 years. Kratom, which is legal to purchase in Idaho, affects the same brain receptors as morphine, and appears to have properties that expose users to the risks of addiction, abuse, and dependence. In 2020, the Poison Control Centers (PCCs) found that Idaho had the highest kratom exposure rate in the U.S.	Oppose	Representative Gallagher
<b>H523</b>	Health care sharing ministries	02/09/2024 House - Reported Printed and Referred to Revenue & Taxation	This legislation would provide that Health Care Sharing Ministry (HCSM) expenses are eligible medical expenses for Medical Savings Accounts (MSA).	SWDH supports policies and funding commitments that aim to fill gaps in the healthcare system, strengthen the coordination between healthcare organizations and providers, address workforce shortages, and improve affordability of care and access to primary prevention services (e.g., wellness exams, nutrition education, immunizations for vaccine-preventable diseases).	Support	Representative Redman

<b>H525</b>	Health boards, duties	U.C. to hold place on third reding calendar one legislative day on 2/22	This legislation modifies Section 39-414, Idaho Code, to limit the powers and duties of the district boards of health. It narrows their scope to administer and enforce only necessary and reasonable health laws and regulations, eliminating the broader mandate to do "all things" for the preservation and protection of public health. This change reinforces the focused use of authority and resources to ensure the boards operate within a specified framework.		No position	Representative Gallagher & Senator Lenney
<b>H530</b>	Emergency communications fee	02/12/2024 House - Reported Printed and Referred to Local Government	This legislation increases the 911 fee that counties receive. The 911 fee was established in 1988 and has not changed since that time. Many counties are unable to provide the 911 services required due to increasing costs of the technologies. Additionally, there is the need to upgrade all systems. The system upgrades are not a question of if, but when. The current infrastructure for the 911 system is standing on legacy technology that will be removed and counties will have to have systems in place that will work on the new technologies.	SWDH supports innovative service models for emergency medical services (EMS) in rural communities. Many rural communities across Idaho are faced with unsustainable costs and limited capacity to address the growing demand for EMS services.	Supports	Representative Manwaring

<b>H568</b>	Artificial intelligence council	Reported out of committee on 2/21	This legislation establishes an Artificial Intelligence (AI) Advisory Council. The council includes six members: one House member, one Senate member, and then four AI experts/professionals. The Office of Information Technology Services will serve as a technical advisor to the council. Council members will be responsible for reviewing existing applications of AI in state government and identifying potential state-level AI policies for consideration by the legislature and the governor.		No position	Representative Raybould
<b>H569</b>	Attorney general, reports, drugs	02/16/2024 House - Reported Printed and Referred to Judiciary, Rules & Administration	This legislation will produce annual statistical data regarding criminal charges and corresponding sentences for Delivery of Controlled Substances, Manufacturing of Controlled Substance, Trafficking of Controlled Substances, and Possession with Intent to Deliver Controlled Substances. This annual report will provide accurate detailed information regarding the most serious drug offenses in Idaho with transparency on the actual charges, convictions, sentencings and probation/parole supervision of these drug-related offenses in Idaho.	SWDH supports investment in public health data modernization and population health data collection. The public's expectation of understanding the behaviors, environmental, and social factors that contribute to disease, disability, and premature death are ever-increasing and public health professionals can only provide timely, accurate data and information if the systems exist to effectively capture it. Well-functioning data systems also allow public health to be transparent and demonstrate fiscal accountability to taxpayers and policymakers.	Supports	Representative Boyle & Senator Ruchti

<b>H575</b>	Disclosing synthetic media	Reported out of committee on 2/22	This legislation makes it a misdemeanor to disclose explicit synthetic media with the intent to annoy, terrify, threaten, intimidate, harass, humiliate, or degrade.	SWDH supports health in all policies, which integrates and articulates health considerations into policymaking across sectors to improve the health of communities. A person's and a community's health are more influenced by their environment and behaviors than by the healthcare they receive. Through a health in all policies approach, local policymakers have the power and ability to consider the impacts on the health of their community in any policy decision they consider.	Supports	Representatives Young & Gannon
<b>H577</b>	Medicaid, directed payments	02/16/2024 House - Reported Printed and Referred to Health & Welfare	This legislation authorizes the Department of Health and Welfare to seek approval from the Centers for Medicare and Medicaid Services (CMS) to establish a program for state directed payments under Idaho's Managed Care statute. Directed payments are the mechanism that states with managed care plans use to provide supplemental payments to hospitals to offset losses associated with providing services to Medicaid patients. The Idaho Behavioral Health Plan is the first time that hospitals have been contracted through a managed care program.		No position	Representative Petzke

<b>H579</b>	Behavioral telehealth, schools	02/16/2024 House - Reported Printed and Referred to Education	To provide increased access to behavioral health in public school or charter schools. This outlines the safety and security to provide mental health services in a secure and confidential manner via telehealth by mental health professionals authorized to provide these services in the state of Idaho.	SWDH supports evidence-based mental health care access for all ages. Idahoans of all ages attempt to access mental health services; however, many communities across the state have limited access to evidence-based providers or resources to access virtually available providers.	Supports	Representative Healey
<b>H588</b>	Public records requests, residency	02/20/2024 House - Reported Printed and Referred to State Affairs	A public agency will have up to ten working days, from the time of request, to provide the public records to an Idaho resident. A public agency will have up to twenty-one working days, from the time of request, to provide the public records made by a non-resident. This legislation could add a financial burden onto SWDH when voluminous requests or complex requests are being made to ensure timeline is met.		No position	Representatives Moyle & Galaviz
<b>H591</b>	Cervidae, quarantine	02/20/2024 House - Reported Printed and Referred to Agricultural Affairs	This legislation addresses the need to update standards related to the transport and harvest of domestic Cervidae regarding chronic wasting disease.		Supports	Representative Raymond
<b>H596</b>	Pharmacy benefit managers	02/20/2024 House - Reported Printed and Referred to Health & Welfare	The purpose of this legislation is to establish parameters and standards for how Pharmacy Benefit Managers operate in Idaho, requiring fairness, transparency and free market operations; things all other		No position	Representative Redman & Senator Cook

			businesses in Idaho must operate under, but on which Idaho's law remains silent for PBMs.			
<b>H597</b>	Immunization, exemptions	02/20/2024 House - Reported Printed and Referred to Health & Welfare	This legislation is intended to address two issues. The first is the 12th grade immunization requirement for which there is no exemption when a student is age 18 during their 12th grade school year. The requirement can be found in IDAPA 16.02.15.100.06.c. The second is to prevent colleges and universities in the state of Idaho from infringing on the privacy rights of students by requiring vaccination status or the disclosure of confidential medical information as conditions of enrollment or attendance. The exemptions currently described in §39-4802, §39-1118, and IDAPA 16.02.15.110 apply only to minor children and require parent or legal guardian signature.		No position	Senator Zuiderveld & Representative Gallagher
<b>H616</b>	Child, mental health, disclosures	Printed and referred to Health & Welfare on 2/22	This legislation ensures that the parent of a minor over 14 years of age is able to obtain mental health records.		Oppose	Representative Young



<b>H617</b>	Syringe, needle exchange, repeal	Printed and referred to Health & Welfare on 2/22	This legislation protects Idahoans and their communities by repealing Chapter 34, Title 37, Idaho Code, relating to the Syringe and Needle Exchange Act. Needle exchanges have demonstrated little evidence they are conduits for substance abuse treatment. Furthermore, there is little evidence that needle exchanges have reduced the number of needlestick injuries in Idaho's communities. Given these were the key arguments for implementing the Syringe and Needle Exchange Act, this chapter is rightly repealed.	SWDH supports harm reduction practices that prevent injury, illness, and premature death, and promote successful recovery. Why: Every life matters. Many people struggle with addictions of various kinds. Harm reduction practices help reduce the long-term ramifications of substance abuse and can move people closer toward recovery.	Oppose	Representative Vander Woude
<b>H633</b>	Public assistance, pregnancy	Introduced and referred for printing on 2/22	This legislation adds provisions regarding postpartum Medicaid coverage for women by extending Medicaid eligibility to 12 months for postpartum coverage to individuals who, while pregnant, are eligible to receive Medicaid.	SWDH supports Medicaid coverage for 12 months postpartum. New moms often face ongoing medical needs postpartum that extend beyond the current length of Medicaid coverage. Not having access to care puts their recovery and ability to successfully carry future pregnancies to full term at-risk. Not providing new moms access to health care places their newborns at risk.	Support	Representative Blanksma

<b>H636</b>	Office of early childhood	Introduced and referred for printing on 2/22	This bill creates an Office of Early Childhood to oversee the state's early childhood services. It supports family choice by charging the Office with making it easier for families to find the early childhood services they need. It also supports the independent businesses operating in the early childhood field by streamlining oversight and accountability for their use of public funds.	SWDH supports policies and funding commitments that aim to strengthen the family unit and reverse multi-generational trends that negatively impact the family unit such as incarceration, physical/emotional abuse, divorce, poverty, and low education attainment.	Support	Representatives Blanksma & Raybould
<b>HCR024</b>	Transportation, study cmte	02/14/2024 House - Reported Printed and Referred to Transportation & Defense	This legislation would authorize the Legislative Council to appoint a committee to undertake and complete a study of the traffic corridors of existing State Highway 55, existing State Highway 16, and existing State Highway 95, and of potential alternative routes for safe vehicular travel between central Idaho and the Treasure Valley. This legislation may duplicate efforts of existing resources/entities such as COMPASS, highway districts, and ITD.	SWDH supports funding for critical infrastructure that accommodates population growth (e.g., roads, bridges, schools, and community spaces such as parks, libraries, and senior centers). Why: A person's environment affects their overall physical and mental health.	No position	Representative Crane
<b>S1227</b>	Patient medical rights	01/17/2024 Senate - Reported Printed; referred to State Affairs	This legislation will help ensure fairness of treatment, enhance patient awareness of medical treatment options, and install patient safeguards with respect to requirements for informed consent and the use of experimental drugs. This		Oppose (Not likely to move per IAC)	Senator Foreman

			<p>legislation will place necessary and expected restrictions on state and local government as to governmental authority with respect to the advertising of certain types of medicines or vaccines and the imposition of personal restrictions on Idahoans relating to widespread medical situations.</p> <p>This legislation contains language that contradicts other statutes outlining public health authorities. There is also language that can be left up to interpretation (e.g., "...full clinically tested and approved according to recognized, traditional, and accepted standards of clinical testing."</p>			
<b>S1234</b>	Contraception, six months	Passed in the Senate; U.C. to hold place on third reading calendar one legislative day on 2/22	<p>This legislation allows enrollees to receive up to a six (6) month supply of prescribed contraceptives if they so choose or if they are on an established prescription already. Currently, many insurance plans reimburse for only a one (1) to three (3) month supply of contraceptive supplies.</p>	<p>SWDH supports access to affordable contraception. 90% of females 18 to 64 years have used contraception at some point in their reproductive years. Women and families should have access to affordable contraception to prevent unintended pregnancies.</p>	Support	Senator Wintrow & Representative Nelsen
<b>S1247</b>	Crisis response holds	02/22/2024 Senate - Retained on calendar	<p>This bill creates a legal and compassionate pathway to take someone with a major neurocognitive disorder in an acute crisis, and a danger to themselves or others, to a hospital emergency room for a medical assessment to</p>	<p>SWDH supports policies and funding commitments that aim to address gaps in the behavioral health care system and improve the conditions that promote well-being such as strong families, friendships, and communities.</p>	Support	Senator Wintrow

			determine if an undiagnosed medical reason is the cause of the acute crisis.			
<b>S1253</b>	Children's device protection	02/13/2024 House - Read First Time, Referred to State Affairs	The proposed legislation seeks to fulfill the Government's compelling interest in protecting children from exposure to harmful material online, and from being groomed by the use of the material into sexual exploitation, abuse, and sex trafficking, while not overburdening Free Speech. This is accomplished by requiring manufacturers of smartphones and tablets to enable existing filters for Idaho's children. The filters are already there but defaulted to "off." This legislation simply asks manufacturers to turn them [off] only for children.		No position	Senator Cook
<b>S1272</b>	Safe haven act, newborns	Passed the Senate; Referred to Health & Welfare on 2/22	This legislation will add to I.C. Chapter 82, the Idaho Safe Haven Act, the ability for a "Safe Haven" facility to install and receive surrendered newborn infants through a specified newborn safety device.		Support	Senator VanOrden
<b>S1287</b>	Health orgs, requirements	02/08/2024 Senate - Reported Printed; referred to Health & Welfare	This legislation is to amend Title 39 of Idaho Code to add a new chapter regarding prohibiting jurisdiction of the world health organization in the State of Idaho and adding other provisions.		No position	Senator Nichols

<b>S1305</b>	Urban agriculture	02/15/2024 Senate - Reported out of committee; to 14th Order for amendment	The legislature finds that urban agriculture is the production of food and other agricultural products in urban areas of city impact settings. The legislature also finds that urban agriculture is a natural right and is recognized as a permitted use throughout the state of Idaho.	SWDH supports healthy nutrition education for moms and their families. A healthy diet that consists mostly of whole, plant-based foods, and limited meat and animal products is a cornerstone to good physical health and mental wellbeing. SWDH supports initiatives, policies, and funding decisions to help municipalities make healthier planning decisions. The built environment of a community is a direct predictor of longevity and quality of life. Physical spaces can expose people to toxins or pollutants and influence lifestyles that contribute to diabetes, coronary vascular disease, and asthma among other diseases and conditions.	Support	Senator Nichols
<b>S1329</b>	Parental rights, medical decisions	Reported out of committee on 2/22	This Act clarifies that consent for the furnishing of health care services to any person who is an unemancipated minor must be given or refused by the parent of such person. The Act further declares that a parent has a right to access health information relating to the parent's minor child.		Oppose	Senator Anthon & Representative Ehardt
<b>S1351</b>	Health records, research, stats	Reported out of committee on 2/21	This proposed legislation seeks to allow examination of Public Health Records, concentrating on death, health, and vaccine data for statistical analysis of vaccine-related outcomes. By		Oppose	Senator Carlson

			<p>promoting transparency and evidence-based decision making, the initiative aims to enhance public understanding of vaccine safety, contributing to a healthier society.</p> <p>Avenues already exist for data analysis and research through the VAERS. Furthermore, clinical trials and randomized controlled trials are more appropriate places for these types of studies. Research reports completed by the SWDH are already publicly accessible.</p>			
<b>S1355</b>	Medicaid legislative review panel	Reported out of committee on 2/20	This legislation establishes a Medicaid Legislative Review Panel. The panel will be responsible for reviewing contracts related to Medicaid.		No position	Senator VanOrden & Representative Vander Woude
<b>S1366</b>	Electronic smoking device directory	02/19/2024 Senate - Reported Printed; referred to State Affairs	The legislation establishes a directory of electronic smoking devices that may be sold in Idaho and related requirements for manufacturing certification. It also provides for financial penalties that retailers, manufacturers, and wholesalers for non-compliance.		Support	Senator Anthon

<b>S1370</b>	Water, subdivisions	02/21/2024 Senate - Introduced; read first time; referred to JR for Printing	This legislation addresses the use of exempt domestic wells in subdivisions. In particular, the legislation: 1) requires the use of shared or public water systems in subdivisions with 10 or more lots (where each lot is 5 acres or smaller; 2) requires that surface water being used for irrigation on land must continue to be used for irrigation when that land is developed, and 3) authorizes a county to consider water supply conditions in the comprehensive planning process.	SWDH supports rural subdivisions on public water systems. Public water systems in rural subdivisions have deliberate controls which reduce the likelihood of exposure to drinking water contaminants. Public Water Systems can create more flexibility of design for land use. SWDH supports policies that protect the groundwaters of Idaho and ensure potable water for generations to come. Idahoans across the state are experiencing unsafe levels of nitrates, arsenic, uranium, and other toxins in their private well water systems. Without monitoring and intentional practices to protect ground water and aquifers across the state, the risk for further contamination is high.	Support	Senator Anthon & Representative Blanksma
<b>SCR110</b>	COVID-19, study committee	01/17/2024 Senate - Reported Printed; referred to State Affairs	The senate authorizes the Legislative Council to appoint a committee consisting of Senate and House members to undertake a study of the State of Idaho's response to the COVID-19 pandemic.		No position Not likely to move per IAC	Senator Foreman
<b>SCR116</b>	Civics education	02/13/2024 Senate - Reported Printed; referred to 10th order; held one legislative day	This concurrent resolution ensures students of Idaho are taught the importance of history of Western Civilization, the founding principles of our unique form of government, and	SWDH supports civic engagement of a community. Community engagement can inspire innovation and create opportunities for individual and community growth and empower them to address issues	Support	Senator Carlson

			responsible participation in civic life.	impacting their health and well-being.		
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**Potential legislation:**

Change to IC 39-411(3) to remove the requirement for county board appointments to the Board of Health to get approval from other county commissioners within the public health district.