Southeastern Idaho Public Health District

Report on Audited
Basic Cash Basis
Financial Statements
and
Supplemental Information

For the Years Ended June 30, 2024

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Summary

Purpose of Audit Report

We have audited the financial statements of the Southeastern Idaho Public Health (SIPH) for the fiscal year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America. The purpose of our audit is to determine whether the District's financial statements are materially accurate and reliable, and that it complied with laws and regulations affecting fiscal operations. Please see the Independent Auditors Report on page 1 of the audit for more information.

Conclusion

Findings and Recommendations

There are no findings and recommendations in this report or the prior report.

Management's View

The District has reviewed the report and is in general agreement with the contents.

Other Issues

We discussed other issues which, if addressed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the State of Idaho, the Southeastern Idaho Public Health, and 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 Maggie Mann and her staff.

Zwygart John & Associates, CPAs PLLC

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Independent Auditor's Report

Director Maggie Man
Board of Directors
Southeastern Idaho Public Health
1901 Alvin Ricken Dr.
Pocatello, Idaho 83201

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities and the major fund for Southeastern Idaho Public Health, as of and for the years ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic cash 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 of the District, as of June 30, 2024, and the respective changes in cash basis financial for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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 *Government 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 generally accepted auditing standards and *Government 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.
- 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 cash financial statements. The supplemental schedules of revenues by source and expenditures by object for the General fund, and the Schedule of Cash Receipts and Disbursements – Budget to Actual, note to supplementary information, and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental schedules of revenues by source and expenditures by object for the General fund, and the Schedule of Cash Receipts and Disbursements – Budget to Actual, note to supplementary information, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate 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 supplemental schedules of revenues by source and expenditures by object for the General fund, and the Schedule of Cash Receipts and Disbursements – Budget to Actual, note to supplementary information, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the appendix. The other information comprises the other information but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 3, 2025, on our consideration of the District'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 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
April 3, 2025

State of Idaho
Southeastern Idaho Public Health
Statement of Net Position - Cash Basis
As of June 30, 2024

	June 30, 2024 Governmental Activities
Assets	
Cash and Cash Equivalents	$ 7,625,207
Total Assets	7,625,207
Net Position	
Restricted	1,472,207
Unrestricted	6,153,000
Total Net Position	$ 7,625,207

The accompanying notes are an integral part of the financial statements

State of Idaho
Southeastern Idaho Public Health
Statement of Activities - Cash Basis

For the Year Ended June 30, 2024

	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Cash Balance: Governmental Activities
Primary Government:				
Governmental Activities:				
Administration	$ 1,389,359	$ 74,206	$ -	$ (1,315,154)
Clinical Services	3,335,270	1,313,522	1,705,844	(315,904)
Community Health	2,371,789	84,843	2,281,664	(5,283)
Enviornmental Health	944,637	539,540	135,120	(269,978)
Nutrition Services	898,178	-	1,003,537	105,359
Total Governmental Activities	$ 8,939,233	$ 2,012,110	$ 5,126,165	(1,800,959)
General Receipts:				
County				2,370,096
Interest and Investments				85,606
Total General Revenues				2,455,702
Change in Net Position				654,743
Net Position, Beginning of Year				6,970,464
Net Position, End of Year				$ 7,625,207

The accompanying notes are an integral part of the financial statements

State of Idaho
Southeastern Idaho Public Health
Statement of Cash Assets and Fund Balances -
Governmental Funds
As of June 30, 2024

	June 30, 2024 General Fund
Assets	
Cash and Cash Equivalents	7,625,207
Total Assets	$ 7,625,207
Fund Balances	
Restricted	$ 1,472,207
Committed	2,810,607
Assigned	3,342,393
Total Cash Basis Fund Balances	$ 7,625,207

The accompanying notes are an integral
part of the financial statements

State of Idaho
Southeastern Idaho Public Health
Statement of Cash Receipts, Cash Disbursements, and Changes In
Cash Basis Fund Balances - Governmental Funds
For the Years Ended June 30, 2024

	June 30, 2024 General Fund
Cash Receipts	
Health and Professional Services	$ 2,859,454
Federal Grants	3,682,305
State Grants	596,517
City/County Grants	2,370,096
Interest / Income on Investments	85,606
Total Cash Receipts	9,593,977
Cash Disbursements	
Administration	1,389,359
Clinical Services	3,335,270
Environmental Health	2,371,789
Community Health	944,637
Nutrition Services	898,178
Total Cash Dispursements	8,939,233
Excess (Deficiency) of Receipts Over Disbursements - Net Change in Cash Balance	654,743
Beginning Cash Basis Fund Balance	6,970,464
Ending Cash Basis Fund Balance	$ 7,625,207

The accompanying notes are an integral part of the financial statements

NOTE 1: REPORTING ENTITY

In determining how to define the Southeastern Idaho Public Health, (SIPH), for financial reporting purposes, management has considered all potential component units in accordance with GASB Statement 14 as amended by GASB Statement 39 and 61. 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. SIPH is governed by an eight-member Board of Health with representation from each county in the SIPH jurisdiction. The acting County Commissioners for each county located in the SIPH jurisdiction appoint one member from each county, (Bannock, Bear Lake, Bingham, Butte, Caribou, Franklin, Oneida, and Power counties).

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

SIPH's financial statements are presented on a cash basis, 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 the *Statement of Activities - Cash Basis*) report information on all activities of SIPH. These activities are financed through General Fund appropriations, county contributions, federal grants, state grants, and program receipts.

The Statement of Net Position - Cash Basis, represents SIPH's cash and cash equivalent balances of the governmental activities at year end. The *Statement of Activities - Cash Basis*, demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. The receipts and disbursements are segregated by activity and then by function. Additionally, receipts are classified as program or general receipts. Program receipts are recognized when cash is received and include receipts for services provided, grants, and contributions. General receipts include General Fund support, county contributions and interest received. Direct disbursements are those that are clearly identifiable within a specific function. Indirect costs are not allocated between functions in the government wide financial statements. Immaterial differences in the statements are due to rounding.

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. SIPH has one major governmental fund. The General Fund accounts for all financial resources of the SIPH. 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 SIPH's financial statements. Receipts are recorded in the general ledger and reported in the financial statements when cash is received, rather than when revenue is earned. Disbursements are recorded in the general ledger and reported in the financial statements when cash is paid rather than when a liability is incurred.

Some assets and related revenues along with some liabilities and related expenses are not recorded in these financial statements. The cash basis of accounting precludes the inclusion of certain accounts and related revenue and expense items in the financial statements. Items not included are accounts receivable, accounts payable, revenue earned not collected, expenses accrued for goods and services not paid, and accrued liabilities and related expenses.

D. Assets, Liabilities, and Net Assets

Cash and Cash Equivalents

The State Treasurer is the custodian of SIPH's cash and investments. SIPH'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, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Compensated Absences

SIPH, 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

SIPH participates in a pension plan, further described in Note 4. SIPH recognizes the employer contribution to the plan when paid. Note 4 further details employer / employee contributions and benefits of the plan.

Restricted Net Position

SIPH's restricted net position consists of funding for Parents As Teachers, Regional Behavioral Health Board, Citizen Review Panel, Memorial Garden use, ASTDD oral health grant use, Opioid settlement funds, the diaper bank, and AHEC funding.

	6/30/24
Opioid Settlement	$1,249,500
PAT Funds	78,818
Citizen Review Panel	59,429
Regional Behavioral Hlth. Bd.	59,266
AHEC Blue Cross	18,182
Memorial Garden	4,607
Diaper Bank	2,071
ASTDD oral health grant	335
TOTAL	$1,472,207

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

SIPH 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 properly reported within one of the fund balance categories listed below:

1. *Nonspendable,* such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation,

3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Health (SIPH's highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

Restricted Fund Balance Policy
In keeping with the definition of restricted fund balance, SIPH in its financial statements has listed $1,472,207 as restricted in FY24. $1,249,500 was received as a result of the national Opioid settlement reached between the Federal government and opioid drug companies; $78,818 was received in advance to support the Parents as Teachers program; $59,429 was received in advance to provide support to the Citizen Review Panel; $59,266 was advanced to provide support to our Regional Behavioral Health Board; $18,182 was received in advance to support the Area Health Education Centers program; $4,607 was received in advance for support of the Memorial Garden; $2,071 was received in advance for the support of the Diaper Bank; and $335 was received in advance for the ASTDD Oral Health Grant.

Committed Fund Balance Policy
SIPH'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 in nine (9) categories: 27th Pay Period, Building Fund, Computer Systems/Electronic Records Fund, Public Health Emergency Fund, Legal Defense Fund, Program Priorities, Operating Budget Stabilization, Vehicle Replacement Fund, and a County Draw Down Fund. Committed funds totaled $2,810,606 at June 30, 2024.

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 General Fund dedicated to the operation of SIPH. Assigned funds totaled $3,342,394 at June 30, 2024.

Unassigned Fund Balance Policy
SIPH has no unassigned fund balance.

Order of Spending
When amounts in more than one classification are available for a particular purpose, SIPH assumes amounts are spent in the following order: restricted, committed and then assigned.

NOTE 3: CASH AND CASH EQUIVALENTS

SIPH 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, (STO), on behalf of participants. Money not needed to meet immediate operating obligations is invested in accordance with *Idaho Code*, Sections 67-1210 and 67-1210A. Participation in the fund is mandatory.

SIPH participates in the Local Government Investment Pool, (LGIP), and the Diversified Bond Fund, (DBF), both of which are external investment pools sponsored by the State Treasurer's Office. In order to earn a higher yield, Idaho governmental entities may voluntarily deposit moneys not needed to meet immediate operating obligations in these pools.

The LGIP is a short-term investment pool. Participants have overnight availability to their funds, up to $10.0 million. Withdrawals of more than $10.0 million require three business days notification. The LGIP distributes earnings monthly to the participants based on their average daily balance as a percentage of the total pool. Idaho Code restricts the State Treasurer to certain types of investments.

The DBF was created by the State Treasurer's Office for agencies to invest longer term and earn potentially greater returns. Withdrawals of $10.0 million or less generally require 5 business days notification prior to the last day of the month. Withdrawals of more than $10.0 million require 25 business days' notification prior to the last day of the month. The DBF distributes earnings monthly to the participants based on their average daily balance as a percentage of the total pool.

The pools disclose certain risks that may be associated with their deposits and investments. Disclosures are made under each individual pool for the following required risk disclosures:

Interest rate risk occurs when investments are fixed for longer periods. The weighted average maturity for the LGIP is 106 days in FY24. The weighted average maturity for the DBF is 2.84 years in FY24.

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, SIPH's deposits may not be returned. Some of SIPH's funds may be exposed to custodial credit risk as some funds invested in the IDLE Pool may not be covered by FDIC insurance.

SIPH has no formal investment policies to mitigate credit risk, interest rate risk, or custodial credit risk.

The Local Government Investment Pool and Diversified Bund Fund are unrated.

The following schedule represents SIPH's investments at book value in the external investment pool at June 30, 2024:

Investments at Book Value	June 30, 2024
Local Government Investment Pool	$4,996,501
Diversified Bond Fund	$1,293,124
Total	$6,289,625

Additional information including the investment pools' financial statements is provided in the *State's Comprehensive Annual Financial Report* (CAFR), which is available from the Office of the State Controller, Bureau of Reporting and Review, P. O. Box 83720, Boise, ID 83720-0011 (www.sco.idaho.gov).

NOTE 4: PENSION PLAN

SIPH 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 or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earning of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited services (five months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% of the average monthly salary for the highest consecutive 42 months. The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increase 1% or more. The PERSI Board has the authority to provide higher cost of living increase to a maximum of the Consumer Price Index

movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and employer contributions 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) to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate. As of June 30, 2024 it was 6.71%. The employer contribution rate is set by the Retirement Board and was 11.18% of covered compensation. SIPH's cash contributions were $522,855 for the year ended June 30, 2024.

NOTE 5: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

The State of Idaho funds or partially funds post employment benefits relating to health, disability, and life insurance. SIPH 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 SIPH through a rate charged by the State. The primary government is reporting the liability for the retiree healthcare and long-term disability benefits. Specific details of these OPEB are available in the statewide CAFR, which is available from the Office of the State controllers or its website at www.sco.idaho.gov.

NOTE 6: OPERATING LEASES

Operating leases are leases for which SIPH 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. Total operating lease disbursements for fiscal year 2024 were $156,893.

SIPH has future minimum lease commitments for non-cancelable operating leases which under the cash basis of accounting are recognized when paid.

NOTE 7: RISK MANAGEMENT

SIPH is exposed to various risks of property and casualty losses, and injuries to employees. Accordingly, SIPH 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. SIPH 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.

NOTE 8: COVID-19 PANDEMIC

On January 30, 2020, the World Health Organization (WHO) declared the novel coronavirus (COVID-19) a Public Health Emergency of International Concern. On March 11, 2020, the WHO declared that COVID-19 was a global health pandemic.

The COVID-19 pandemic has caused disruption to public health operations, as SIPH has been a lead agency in providing guidance to our eight-county region. As of the end of FY2024, our workforce has supported COVID-19 contact tracing and case investigations, community education and prevention, community testing, and community vaccinations.

During FY2024, SIPH received funds for COVID-19 response work from public health emergency response, epidemiology and laboratory capacity for infectious diseases, disaster grants, and immunization cooperative agreements.

SUPPLEMENTARY INFORMATION

State of Idaho
Southeastern Idaho Public Health
Schedule of Cash Receipts and Dispursements -
Budget to Actual - General Fund

For the Years Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
Cash Receipts				
County	$ 2,370,096	$ 2,370,096	$ 2,370,096	$ -
Contracts	5,167,153	4,978,983	5,126,165	147,182
Fees	1,564,307	2,014,307	2,012,110	(2,197)
Interest and Investment Income	-	-	85,606	85,606
Total Cash Receipts	$ 9,101,556	$ 9,363,386	$ 9,593,977	$ 230,591
Cash Disbursements				
Personnel Costs	$ 7,388,562	$ 7,200,392	$ 6,841,338	$ 359,054
Operating	1,853,086	2,355,810	2,052,323	303,487
Capital Outaly	-	110,044	45,572	64,472
Total Cash Dispursements	$ 9,241,648	$ 9,666,246	$ 8,939,233	$ 727,013

The accompanying notes are an integral
part of the financial statements

State of Idaho
Southeastern Idaho Public Health (SIPH)
Note to Supplementary Information
For the Year Ended June 30, 2024

NOTE 1: BUDGET COMMITTEE

The Chairmen of the Boards of County Commissioners located within SIPH serves as the Budget Committee of SIPH. SIPH's Board submits the budget to the Budget Committee. The budget is prepared on a cash basis. The budget for SIPH shall be approved by a majority of the Budget Committee. Any subsequent adjustments of the budget are approved by the Board of Health.

FEDERAL REPORTS

State of Idaho
Southeastern Idaho Public Health
Schedule of Expenditures of Federal Awards
Cash Basis
For the Year Ended June 30, 2024

Program Title	Assistance Listing Number	Title	Contract Number	Pass-Through Entities	FY 2024 Expenditures
US Department of Agriculture					
WIC Administration	10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	HC206500	1	908,226
Total Assistance Listing Number 10.557					908,226
Total US Department of Agriculture					908,226
US Environmental Protection Agency					
Public Drinking Water	66.432	State Public Water System Supervision	K348	1	79,385
Total Assistance Listing Number 66.432					79,385
Total US Environmental Protection Agency					79,385
US Department of Health and Human Services					
Bioterrorism - Health Prepreparedness	93.069	Public Health Emergency Preparedness	HC351000	1	408,361
Total Assistance Listing Number 93.069					408,361
Prescription Drug Overdose Prevention	93.136	Injury Prevention and Control Research and State and Community Based	HC3882	1	73,359
Total Assistance Listing Number 93.136					73,359
Family Planning, Title X	93.217	Family Planning Services	HC340400	1	117,121
Family Planning, Title X	93.217	Family Planning Services	HC5444	1	28,205
Total Assistance Listing Number 93.217					145,326
COVID-19 Vaccine Outreach	93.268	Immunization Cooperative Agreements	HC1344	1	28,640
Immunizations	93.268	Immunization Cooperative Agreements	HC357900	1	390,173
Total Assistance Listing Number 93.268					418,813
COVID-19 Epidemiology	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC1727	1	125,273
NEDSS	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC1750	1	51,629
Total Assistance Listing Number 93.323					176,902

State of Idaho
Southeastern Idaho Public Health
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Year Ended June 30, 2024

Program Title	Assistance Listing Number	Title	Contract Number	Pass-Through Entities	FY 2024 Expenditures
US Department of Health and Human Services (continued)					
Oral Health - CDC	93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve OH	HC3202	1	31,314
Oral Health - CDC	93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve OH	HC302200	1	888
Total Assistance Listing Number 93.366					32,202
Tobacco Prevention	93.387	National and State Tobacco Control Program	HC5352	1	6,346
Tobacco Prevention	93.387	National and State Tobacco Control Program	HC339800	1	44,083
Total Assistance Listing Number 93.387					50,429
477 Cluster (TANF)					
Abstinence - TANF	93.558	Temporary Assistance for Needy Families	HC4457	1	4,705
Child Care	93.575	Child Care and Development Block Grant	WC108400	6	47,926
Total 477 Cluster (TANF)					52,631
Parents as Teachers	93.870	Maternal, Infant and Early Childhood Home Visiting Grant	HC1464	1	254,330
Parents as Teachers ARPA	93.870	American Rescue Plan Act for Home Visiting	HC273200	1	9
Total Assistance Listing Number 93.870					254,339
Cancer Control	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC346800	1	14,080
Women's Health Check	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC3057	1	5,043
Women's Health Check - Enrollments	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC2965	1	3,120
Total Assistance Listing Number 93.898					22,243
HIV Prevention (STD Contract)	93.940	HIV Prevention Activities Health Department Based	HC1412	1	22,269
Total Assistance Listing Number 93.940					22,269
Regional Behavioural Health Board	93.959	Block Grants for Prevention and Treatment of Substance Abuse	BC033700	1	12,496
Total Assistance Listing Number 93.959					12,496
Public Health Infrastructure	93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Pub Hlth	HC343600	1	441,787
Total Assistance Listing Number 93.967					441,787
Sexually Transmitted Disease	93.977	Sexually Transmited Diseases (STD) Prevention and Control Grants	HC1412	1	86,395
Total Assistance Listing Number 93.977					86,395

State of Idaho
Southeastern Idaho Public Health
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Year Ended June 30, 2024

Program Title	Assistance Listing Number	Title	Contract Number	Pass-Through Entities	FY 2024 Expenditures
US Department of Health and Human Services (continued)					
Fit & Fall Proof - PHHS	93.991	Preventive Health and Health Services Block Grant	HC3765	1	22,367
IPAN	93.991	Preventive Health and Health Services Block Grant	HC290000	1	1,472
Total Assistance Listing Number 93.991					23,839
Family Planning - Title V	93.994	Maternal and Child Health Services Block Grant to the States	HC3716	1	88,290
Oral Health	93.994	Maternal and Child Health Services Block Grant to the States	HC2841	1	62,000
Tobacco Prevention - MCH	93.994	Maternal and Child Health Services Block Grant to the States	HC339800	1	311
CSHP/PKU	93.994	Maternal and Child Health Services Block Grant to the States	HC1325	1	488
Total Assistance Listing Number 93.994					151,089
AHEC	93.107	Area Health Education Centers	22-0234B-RNUR26	11	113,122
Total Assistance Listing Number 93.107					113,122
AHEC PA	93.884	Primary Care Training and Enhancement	22-0124C-RPA006	11	27,764
Total Assistance Listing Number 93.884					27,764
Total US Department of Health and Human Services					2,513,366
US Department of Treasury					
PAT ARPA Expansion	21.027	Coronavirus State and Local Fiscal Recovery Funds	HC1654	1	79,646
Total Assistance Listing Number 21.027					79,646
Total US Department of Treasury					79,646
US Department of Justice					
Drug Overdose Prevention - BJA	16.838	Comprehensive Opioid, Stimulant, and Substance Abuse Program	HC306000	1	947
Drug Overdose Prevention - BJA	16.838	Comprehensive Opioid, Stimulant, and Substance Abuse Program	HC3882	1	13,035
Total Assistance Listing Number 16.838					13,982
Total US Department of Justice					13,982
Total Cash Expenditures					3,594,605
Non-Cash Expenditures					
WIC Food Vouchers	10.557	Sup. Nutrition for Women, Infants, & Children		1	3,378,729
State Purchased Vaccine	93.268	Immunization Cooperative Agreements		1	351,110
Total Non-Cash Expenditures					3,729,839
Total Federal Expenditures					$ 7,324,444

Pass Through Entities Legend
1 = Idaho Department of Health and Welfare
2 = Idaho Department of Environmental Quality
3 = Eastern Idaho District Health Department
4 = Idaho Transportation Department
5 = Office of Drug Policy
6 = Idaho Central District Health Department
7 = Health Resources and Services Administration
8 = Food and Drug Administration
9 = Idaho Office of the Governor
10 = Portneuf Regional Medical Center
11 = Idaho State University
12 = Idaho Association for the Education of Young Children
* Some program titles are abbreviated. The full title of each Federal Program listed above can be found at www.Assistance Listing Number.gov

State of Idaho
Southeastern Idaho Public Health (SIPH)
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of SIPH and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title *2 Part 200 CFR Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards*.

CFDA refers to the *Catalog of Federal Domestic Assistance*, which is a government-wide list of individual federal programs. Federal award programs, for which a number could not be determined, are identified with the first two digits that identify the federal grantor department, followed by ".999."

NOTE 2: WIC FOOD VOUCHERS

SIPH determines eligibility for the Women, Infants and Children (WIC) program. Within the WIC program, SIPH distributes food EBT cards to clients and controls unissued food cards. The Idaho Department of Health and Welfare issues and redeems food cards, controls the food cards issued, and reviews program compliance. The value of the food cards redeemed through the Idaho Department of Health and Welfare during fiscal year 2024 was $3,378,729.22.

NOTE 3: VALUE OF VACCINE

SIPH provides vaccines free of charge to children 18 years of age or younger. SIPH determines whether the vaccine recipient is eligible to receive the vaccine under the Federal Immunization Grant. The vaccine serums are ordered by the Idaho Department of Health and Welfare, and delivered to SIPH as needed. The vaccine serum value supplied by the State Health and Welfare Department for fiscal year 2024 was $351,110.

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.

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

Director Maggie Man
Board of Directors
Southeastern Idaho Public Health
1901 Alvin Ricken Dr.
Pocatello, Idaho 83201

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 financial statements of the governmental activities, the major fund of Southeastern Idaho Public Health, Idaho, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Southeastern Idaho Public Health, Idaho's basic financial statements and have issued our report thereon dated March 3, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Southeastern Idaho Public Health, Idaho'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Southeastern Idaho Public Health, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of the Southeastern Idaho Public Health, Idaho'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 Southeastern Idaho Public Health, Idaho's 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 financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
March 3, 2025

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

Director Maggie Man
Board of Directors
Southeastern Idaho Public Health
1901 Alvin Ricken Dr.
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Opinion on Each Major Federal Program

We have audited the Southeastern Idaho Public Health, Idaho'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 the Southeastern Idaho Public Health, Idaho's major federal programs for the year ended June 30, 2024. Southeastern Idaho Public Health, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southeastern Idaho Public Health, Idaho complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Southeastern Idaho Public Health, Idaho 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 Southeastern Idaho Public Health, Idaho's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Southeastern Idaho Public Health, Idaho'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 the Southeastern Idaho Public Health, Idaho'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 the Southeastern Idaho Public Health, Idaho'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 Southeastern Idaho Public Health, Idaho'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 Southeastern Idaho Public Health, Idaho'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 Southeastern Idaho Public Health, Idaho's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal

control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
March 3, 2025

State of Idaho
Southeastern Idaho Public Health
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Significant deficiency(ies) disclosed? ☐ yes ☑ none reported

Material weakness(es) disclosed? ☐ yes ☑ none reported

Noncompliance material to financial statements noted? ☐ yes ☑ no

Federal Awards

Internal control over major programs:

Significant deficiencies disclosed? ☐ yes ☑ none reported

Material weaknesses disclosed? ☐ yes ☑ none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR SECTION 200.516(A)? ☐ yes ☑ no

Identification of major programs:

Assistance Lisiting Number	Name of Federal Program
10.557	WIC Special Supplemental Nutrition Program
93.069	Public Health Emergency Preparedness

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
Southeastern Idaho Public Health
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2024

Section II - Financial Statement Findings

No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

No Matters Reported

State of Idaho
Southeastern Idaho Public Health (SIPH)
Appendix
For the Year Ended June 30, 2024

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 the Southeastern District Health Department – Public Health District VI (doing business as Southeastern Idaho Public Health - SIPH), the counties designated were Bannock, Bear Lake, Bingham, Butte, Caribou, Franklin, Oneida, and Power. 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.

2004 - The Rules of the Division of Human Resources and Idaho Personnel Commission include public health districts.

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."

2010 - Legislation changed Idaho Code, Section 39-411 added language, “Notwithstanding any provision of this section as to term of appointment, if a board member is an appointee for a board of county commissioners, and if that board member is an elected county commissioner and leaves office prior to the expiration of the term on the district board of health, the board of county commissioners may declare the position vacant and may appoint another currently elected county commissioner to fill the unexpired portion of the term of that board member.”

2010 - Legislation changed Idaho Code, Section 39-416 add language, "Public health districts shall have all proposed rules regarding environmental protection or programs administered by the department of environmental quality submitted for review and comment to the state board of environmental quality and such rules must be approved by adoption of a concurrent resolution by both houses of the legislature or such rules shall expire at the conclusion of a regular session of the legislature. It is the intent of the legislature that standards and rules relating to subsurface sewage systems, wastewater treatment, sewage systems and water quality be consistent statewide.

2018 - Legislation changed Idaho Code, Section 39-411 to limit the board of trustees authority to "the development and administration of formulas for the allocation of legislative appropriations". This legislation also required that the state funding formula must be in use without alteration for at least two years, except in an emergency situation.

2019 – Legislation changed Idaho Code, Section 39-1607 to adjust Environmental Health food licensing fees.

2021 – Legislation changed Idaho Code in several sections related to public health districts:

Section 39-401 was updated to state that health districts are not a department or agency of county government, and gives authority for health districts to continue service agreements with state agencies.

Section 39-411 removes the following from board member restrictions, "and no more than one member shall be appointed from any professional or special interest group".

Section 39-413 gives the district board authority to set director pay. It also gives exclusive responsibility to the director to determine job classifications and to fix the rate of pay, appoint, promote, demote, and separate employees.

Section 39-414 changed language from delegation of responsibilities from the department of health and welfare and department of environmental quality to may enter into agreements with. Added language that an order of district board of health will take effect immediately, but must be approved by the board of county commissioners for each affected county within seven days of the date of the order. County commissioners must subsequently extend, amend, modify, or reimpose the order each thirty days.

Section 39-414A removes the requirement to utilize the legislative services office for fiscal audits as of March 1, 2022.

Section 39-419 removes language "association, or corporation, or the officers thereof". Adds in language that violations of subsection 2 of this section is punishable by a fine of $50.

Section 39-423 allows the chair of each board of county commissioners to appoint a designee to represent him on the budget committee as long as the designees is an elected county commissioner from the same county as the chairman.

Section 39-424A adds additional county aid to health districts in an amount that shall not be less than the amount appropriated to the public health districts by the legislature for state fiscal year 2021.

Section 39-425 removes general state aid to the health districts, but provides that the legislature may authorize or grant additional funds for selected projects.

2022 – Legislation changed Idaho Code in several sections related to public health districts:

Section 39-401 removed language requiring compliance with the state merit system. The section was also updated to allow public health districts to elect to participate in the comprehensive liability plan and to be considered a state department for purposes of risk management in Idaho Code, Title 67, Chapter 57.

Section 39-413 was updated to remove public health district conformance with the requirements of Idaho Code, Title 67, Chapter 53.

Section 39-422 was updated to include language regarding claims associated with the retained risk account.

Section 39-424A removed language that would restrict counties from covering additional county aid based on provisions of section 31-863, Idaho Code.

PURPOSE

The purpose of SIPH 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 SIPH is found in Idaho Code, Title 39, Chapter 4.

ORGANIZATION

SIPH is supervised by an eight-member board appointed by the county commissioners of the counties served. Idaho Code, Section 39-412 allows for one physician member of the board as well, but SIPH does not have a physician board member. 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 SIPH.

SIPH is organized into six major sections:

1. Clinical Services – Provides child health services, school health, family planning, immunizations, tuberculosis control services, sexually transmitted diseases, breast and cervical cancer screening, prenatal education and HIV case management services.
2. Community Health – Provides health education and promotion to the public related to dental care, diabetes, abstinence, tobacco control, injury prevention, public health preparedness, and epidemiology. This section also supports the health promotion needs of other sections as well as general public awareness of public health issues.
3. Environmental Health – Provides services related to drinking water protection, food inspections, septic system inspections, solid waste sites, public swimming pools, and child care facility inspections. This section also investigates disease occurrences and public health nuisances.
4. Nutrition Services – Provides nutrition services primarily related to WIC (Women, Infants, and Children's nutrition program).

5. Regional Behavioral Health Board – A voluntary advisory board that addresses issues related to behavioral health and substance abuse. Activities include professional training, education for the general public, linking people to needed resources, and policy-related work.
6. Administration – Provides support to SIPH's other sections, including human resources, quality assurance, financial services, I.T. services, building care and maintenance.

SIPH has a central office in Pocatello and seven satellite offices located in American Falls, Arco, Blackfoot, Malad, Montpelier, Preston, and Soda Springs. An organizational chart is included with this report.

STAFFING

At the end of fiscal year 2024, SIPH had 93 employees. Of these, 14 were supervised in Administration, 32 in Clinic Services, 22 in Community Health, 11 in Environmental Health and 14 in Nutrition Services.

FUNDING

Financing for SIPH comes from county contributions; General Fund appropriations; Tobacco Millennium Fund appropriations; Federal, State, and private contracts; fees and donations; and charges relating to use of services, equipment, and supplies. SIPH receives funds from contracts with the Idaho Department of Health and Welfare, cities, and other governmental agencies, clients who receive public health services (e.g. client fees, donations, client insurance, Medicaid, and Medicare), and fees for death certificates and environmental health licenses and inspections.