SOUTHWEST DISTRICT HEALTH

Report on Audited
Basic Cash Basis
Financial Statements
and
Supplemental Information

For the Years Ended June 30, 2024 and 2023

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, 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

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 had an error on the identification method used for an individual. It was noted that independent reviews were being done on a regular basis to review applications.

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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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, 2024 and 2023, 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, 2024 and 2023, 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 (IIII)'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.[6]
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The cash basis budgetary to actual schedule and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The cash basis budgetary to actual schedule and schedule of expenditures of federal awards, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the cash basis budgetary to actual schedule and schedule of expenditures of federal awards, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 12, 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
March 12, 2024

State of Idaho
Southwest District Health (III)
Statement of Net Position - Cash Basis
As of June 30, 2024 and 2023

	June 30, 2023 Governmental Activities	June 30, 2024 Governmental Activities
Assets		
Cash and Cash Equivalents	$ 8,964,946	$ 9,444,980
Total Assets	8,964,946	9,444,980
Net Position		
Restricted	3,360,639	3,567,367
Unrestricted	5,604,307	5,877,613
Total Net Position	$ 8,964,946	$ 9,444,980

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, 2023

	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	$ 552,930	$ -	$ -	$ (552,930)
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
Total Governmental Activities	$ 11,334,095	$ 1,577,321	$ 9,334,884	(421,890)
General Receipts:				
State				717,021
Interest, Rent, and Investments				194,776
County				2,927,727
Total General Revenues				3,839,524
Change in Net Position				3,417,634
Net Position, Beginning of Year				5,547,312
Net Position, End of Year				$ 8,964,946

As of 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	$ 1,022,132	$ 501,617	$ -	$ (520,515)
Public Health Preparedness	-	-	-	-
Family Health Services	6,370,651	1,337,396	1,972,698	(3,060,557)
Environmental Health	4,071,977	3,138	5,940,017	1,871,178
General Support	1,856,217	17,549	-	(1,838,668)
Nutrition and Health Promotion	-	-	71,400	71,400
Total Governmental Activities	$ 13,320,977	$ 1,859,700	$ 7,984,115	(3,477,162)
General Receipts:				
State				722,689
Interest, Rent, and Investments				390,722
County				2,843,785
Total General Revenues				3,957,196
Change in Net Position				480,034
Net Position, Beginning of Year				8,964,946
Net Position, End of Year				$ 9,444,980

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, 2024 and 2023

	June 30, 2023 General Fund	June 30, 2024 General Fund
Assets		
Cash and Cash Equivalents	$ 8,964,946	$ 9,444,980
Total Assets	$ 8,964,946	$ 9,444,980
Fund Balances		
Restricted	$ 3,360,639	$ 3,567,367
Committed	1,402,118	2,263,681
Assigned	4,202,189	3,613,932
Total Cash Basis Fund Balances	$ 8,964,946	$ 9,444,980

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, 2024 and 2023

	June 30, 2023 General Fund	June 30, 2024 General Fund
Cash Receipts		
Health and Professional Services	$ 1,577,322	$ 1,859,700
Interest, Rent, and Investments	194,776	390,722
Federal Grants	5,215,311	5,562,359
State Grants	4,040,573	2,217,427
City/County Grants	3,006,727	3,048,114
General Fund Support	717,021	722,689
Total Cash Receipts	14,751,730	13,801,011
Cash Disbursements		
Administration	552,930	1,022,132
Family Health Services	3,102,079	6,370,651
Environmental Health	5,680,133	4,071,977
General Support	1,998,954	1,856,217
Total Cash Disbursements	11,334,096	13,320,977
Excess (Deficiency) of Receipts Over Disbursements - Net Change in Cash Balance	3,417,634	480,034
Beginning Cash Basis Fund Balance	5,547,312	8,964,946
Ending Cash Basis Fund Balance	$ 8,964,946	$ 9,444,980

The accompanying notes are an integral
part of the financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2024

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:

	FY 2024
MRC	$ 12,097
Citizen's Review Panel	$ 9,984
Blue Cross Grant	$ 12,195
City Crisis Contribution	$ 278,983
OPIOID Settlement	$ 1,304,706
Mental Health Block Grant	$ 101,270
Social Services Block Grant	$ 250,000
Social Services Block Grant - Ongoing	$ 294,231
IDJC – Youth Crisis	$ 935,937
IDJC - Crisis Center	$ 367,964
TOTAL	$ 3,567,367

Committed Net Position

Southwest District Health's committed net position consists of funding for the following:

	FY 2024
Capital Reserve/ Debt Reduction Fund	$ 1,299,174
Vehicle Replacement Fund	$ 108,497
Employee Development & Engagement	$ 44,116
County Collaboration	$ 70,000
27th Pay Period	$ 242,576
Facility Improvements	$ 499,318
TOTAL	$ 2,263,681

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 $3,567,367 for fiscal year (FY) 2024. This funding was paid in advance for the restricted purposes of supporting the Citizen's Review Panel, MRC, Crisis Center, Blue Cross Grant, City Crisis Contribution, OPIOD Settlement, Mental Health Block Grant, Social Services Block Grant, Youth Vaping, IDJC – Crisis Center, 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 27th pay period. Committed funds totaled $2,263,681.

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 $3,613,932.

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 106 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, 2024:

Investments at Book Value	June 30, 2024
Local Government Investment Pool	$8,346,490

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.

NOTE 4. PENSION PLAN

Plan Description

Southwest District Health contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earning of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

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

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members of beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credit services (five months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (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, 2024 it was 6.71% for general employees and 9.83% for public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.18% general employees and 13.26% for police and firefighters. Southwest District Health's cash contributions were $636,725.

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.

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 2024 were $303,560.

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Positive (Negative)
Cash Receipts				
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)
Total Cash Receipts	$ 12,685,817	$ 15,293,153	$ 14,751,730	$ (541,423)
Cash Disbursements				
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)
Total Cash Disbursements	$ 12,685,817	$ 15,293,153	$ 11,334,096	$ 3,959,057

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Positive (Negative)
Cash Receipts				
State	$ -	$ -	$ 722,689	$ (722,689)
County	3,031,875	3,031,875	2,843,784	(188,091)
Contracts	11,907,169	11,907,169	7,984,115	(3,923,054)
Fees	1,553,787	1,553,787	1,859,700	305,913
Interest, Rent, and Investment Income	150,000	150,000	390,723	240,723
Sale of Land, Building, and Equipment	12,100	12,100	-	(12,100)
Miscellaneous Revenue	124,049	124,049	-	(124,049)
Total Cash Receipts	$ 16,778,980	$ 16,778,980	$ 13,801,011	$ (4,423,347)
Cash Disbursements				
Personnel Costs	$ 9,709,707	$ 9,709,707	$ 8,320,283	$ 1,389,424
Operating	5,779,798	5,779,798	3,088,870	2,690,928
Capital Outlay	130,000	130,000	1,061,733	(931,733)
Trustee Benefits	1,159,474	1,159,474	850,091	309,383
Total Cash Disbursements	$ 16,778,979	$ 16,778,979	$ 13,320,977	$ 3,458,002

The accompanying notes are an integral
part of the financial statements

NOTE TO SUPPLEMENTARY INFORMATION

NOTE 1. BUDGET COMMITTEE

The chairmen of the boards of county commissioners located within the District serve as the Budget Committee for the District. The District Board of Health submits the budget to the Budget Committee. The budget is prepared on a cash basis. The budget for the District is approved by a majority of the Budget Committee, and any adjustments to the budget are approved by the District Board of Health.

FEDERAL REPORTS

State of Idaho
Southwest District Health (III)
Schedule of Expenditures of Federal Awards
Cash Basis
For the Years Ended June 30, 2024 and 2023

Program Title	Federal Assistance Listing Number	Title	Contract Number	Pass-Through Entities	Total Expenditures
US Department of Agriculture					
WIC	10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	HC206200	1	$ 1,356,772
Total US Department of Agriculture					1,356,772
US Department of Justice					
Bureau of Justice Assistance Comprehensive Opioid	16.838	Comprehensive Opioid, Stimulant, and Other Substances Use Program	HC3878	1	32,516
Total US Department of Justice					32,516
US Department of Transportation					
Highway Safety Cluster					
Seat Belt Survey	20.616	National Priority Safety Programs	N/A	7	3,185
Total Highway Safety Cluster					3,185
Total US Department of the Treasury					3,185
US Department of the Treasury					
CARES ACT FUNDING	21.027	Coronavirus State and Local Fiscal Relief Recovery	HC316400	1	139,422
Total US Department of the Treasury					139,422
US Environmental Protection Agency					
Public Drinking Water	66.432	State Public Water System Supervision	K345	2	121,864
Total US Environmental Protection Agency					121,864
US Department of Health and Human Services					
Medical Reserve Corp	93.008	Medical Reserve Corps Small Grant Program	MRC RISE 22	9	7,500
					7,500
Preparedness Assessment	93.069	Public Health Emergency Preparedness	HC297600	1	377,920
Cities Readiness Initiative	93.069	Public Health Emergency Preparedness	HC351300	1	85,740
Total AL# 93.069					463,660
APP-Prep	93.092	ACA Personal Responsibility Education Program	HC292400	1	41
Cuidate	93.092	ACA Personal Responsibility Education Program	HC298800	1	4,254
Total AL# 93.092					4,295
FDA Standards	93.103	Food and Drug Administration Research	HC307700	8	7,614
Total AL# 93.103					7,614
Activate TB - Federal	93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	HC170400	1	482
Total CFDA 93.116					482
Prescription Drug Overdose Prevention	93.136	Injury Prevention and Control Research and State and Community Based Programs	HC3878	1	49,456
Total AL# 93.136					49,456
Partnership For Success	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	H79PS080981	3	203,602
Total AL# 93.243					203,602
State Supplied Clinics	93.268	Immunization Cooperative Agreements	HC357600	1	88,650
Immunization - COVID 19	93.268	Immunization Cooperative Agreements	HC246000	1	534,818
Perinatal HEP B	93.268	Immunization Cooperative Agreements	HC233000	1	1,300
Total AL# 93.268					624,768
Viral Hepatitis Prevention and Contro	93.270	Viral Hepatitis Prevention and Contro	HC307700	1	4,225
Total AL# 93.270					4,225

State of Idaho
Southwest District Health (III)
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Years Ended June 30, 2024 and 2023

Program Title	Federal Assistance Listing Number	Title	Contract Number	Pass-Through Entities	Total Expenditures
US Department of Health and Human Services (continued)					
NEDSS	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC330300	1	83,895
ELC CARES Enhancing	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	HC325300	1	240,878
Total AL# 93.323					324,773
Oral Health CDC Funding	93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve OH	HC3188	1	22,634
Total AL# 93.366					22,634
Tobacco Prevention	93.387	Office of Smoking and Health - National State-Based Tobacco Control	HC340200	1	48,190
Total AL# 93.426					48,190
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	185,475
Total AL# 93.391					185,475
NACCHO Syphilis Grant	93.421	Maternal and Child Health Services Block Grant to the States	2023-73150	9	100,000
NACCHO Infectious Disease	93.421	Maternal and Child Health Services Block Grant to the States	2023-73150	9	47,983
NACCHO Syphilis Grant	93.421	Maternal and Child Health Services Block Grant to the States	2023-73150	9	30,000
Total AL# 93.421					177,983
Families Talking Together	93.558	Temporary Assistance for Needy Families	HC4391	1	12,197
Total AL# 93.558					12,197
Child Care - Health and Safety Inspections	93.575	Child Care and Development Block Grant	WC089900	4	71,214
Child Care - Complaints	93.575	Child Care and Development Block Grant	WC089900	4	10,131
Total AL# 93.575					81,345
Total 477 Cluster					93,542
Nurse Family Partnership/Innovation	93.870	Maternal, Infant and Early Childhood Home Visiting Grant	HC274500	1	400,180
NFP - ARPA	93.870	Maternal, Infant and Early Childhood Home Visiting Grant	HC272600	1	105,281
Total AL# 93.870					505,461
Women's Health Check	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC353100	1	11,828
Women's Health Check - Outreach	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC353100	1	2,389
Comprehensive Cancer Prevention	93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	HC346500	1	15,611
Total AL# 93.898					29,828

State of Idaho
Southwest District Health (III)
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Years Ended June 30, 2024 and 2023

Program Title	Federal Assistance Listing Number	Title	Contract Number	Pass-Through Entities	Total
US Department of Health and Human Services (continued)					
HIV Prevention	93.940	HIV Prevention Activities Health Department Based	HC265000	1	31,527
Total AL# 93.940					31,527
Community Mental Health Block Grant	93.958	Block Grants for Community Mental Health Services	BC3605	1	357,960
Total AL# 93.958					357,960
Infrastructure Grant - A1 - ARPA	93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	HC341700	1	254,886
Infrastructure Grant - A2	93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	HC341700	1	2,416
Total AL# 93.967					257,302
STD Prevention Activities	93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	HC265000	1	105,834
Total AL# 93.977					105,834
Diabetes	93.988	Cooperative Agreements for Diabetes Control Programs	HC356000	1	17,000
Total AL# 93.988					17,000
Fit and Fall Proof Activities	93.991	Preventative Health and Health Services Block Grant	HC3658	1	55,007
Total AL# 93.991					72,007
Tobacco Pregnancy Resources	93.994	Maternal and Child Health Services Block	HC340200	1	3,877
Oral Health MCH Funding	93.994	Maternal and Child Health Services Block	HC353900	1	47,492
Total AL# 93.994					51,369
Total US Department of Agriculture					3,621,987
Total Cash Expenditures					5,283,246
Non-Cash Expenditures					
WIC Food Vouchers	10.557	Sup. Nutrition for Women, Infants, & Children		1	4,675,538
Value of Vaccine	93.268	Immunization Cooperative Agreements		1	212,486
Fair Market Value of ODP Be the Parent Cards	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	2020-ADM-45	3	-
Total Non-Cash Expenditures					4,888,024
Total Federal Expenditures					$ 10,171,270

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 Official (NACCHO)

* Some program titles are abbreviated. The full title of each Federal Program listed above can be found at 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	HC246000	$ 800
COVID HEALTH EQUITY	93.391	Response to Public Health or Healthcare Crisis	HC39700	-
PARTNERSHIP FOR SUCCESS	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	H79PS080981	51,603
				$ 52,403

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements for Federal Awards (Uniform Guidance).*

The ALN refers to the *Assistance Listing 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 $4,675,538 for fiscal year 2024.

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 $212,486 for fiscal year 2024.

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, 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, 2024 , and the related notes to the financial statements, which collectively comprise the District's cash basis financial statements, and have issued our report thereon dated March 12, 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.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
March 12, 2024

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southwest District Health (III)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Southwest District Health (III)'s major federal programs for the year ended June 30, 2024. Southwest District Health (III)'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southwest District Health (III) complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the 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 Southwest District Health (III) and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Southwest District Health (III)'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Southwest District Health (III)'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Southwest District Health (III)'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Southwest District Health (III)'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Southwest District Health (III)'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Southwest District Health (III)'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Southwest District Health (III)'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
March 12, 2024

State of Idaho
Southwest District Health (III)
Schedule of Findings and Questioned Costs
For the Years Ended June 30, 2024 and 2023

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:

CFDA Numbers	Name of Federal Program
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, 2024 and 2023

Section II - Financial Statement Findings

No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

No Matters Reported

Prior 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.

Status
The District has put controls in place to monitor home visits and to confirm that they are taking place. This finding has been resolved.

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

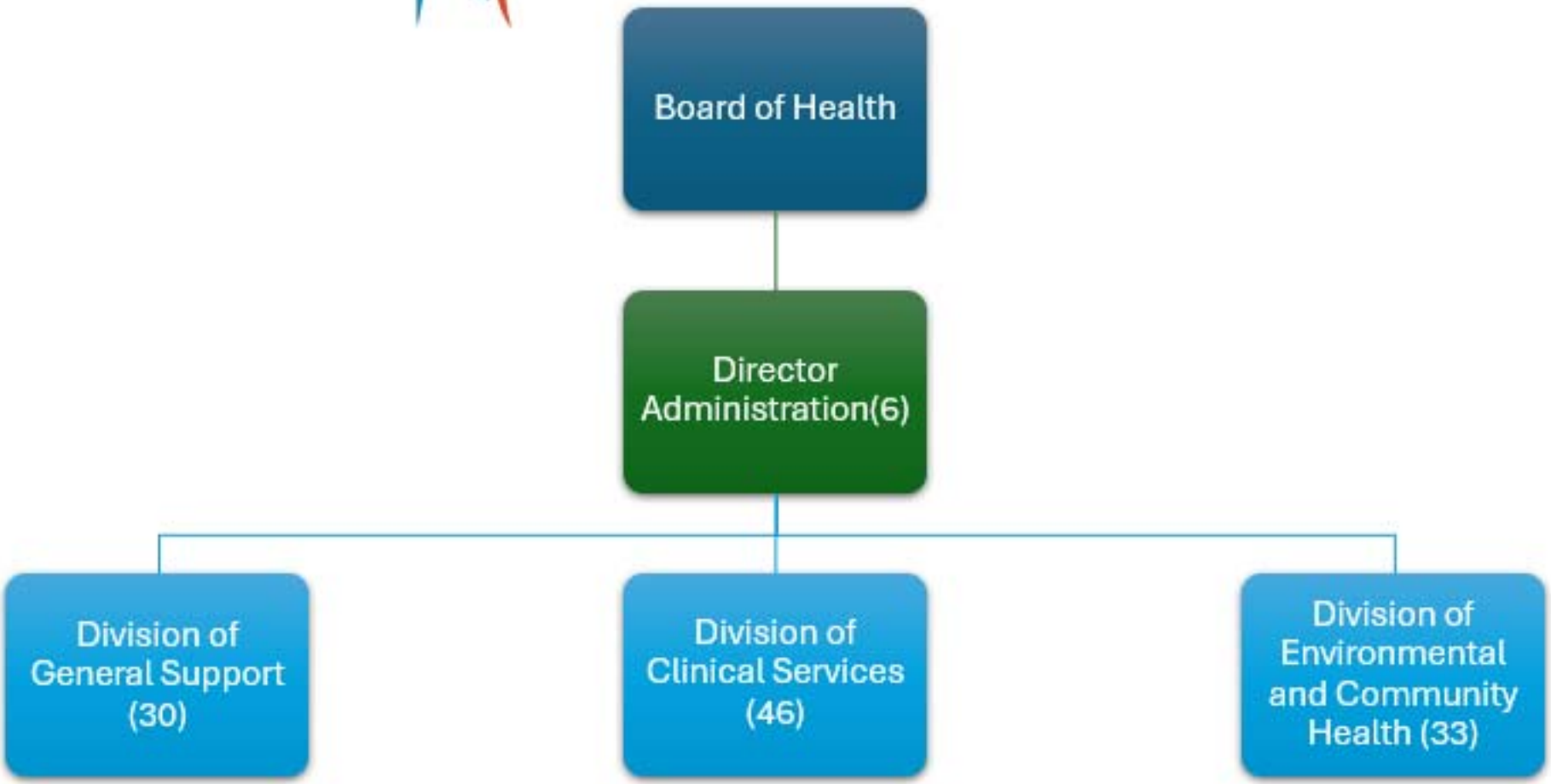
At the end of fiscal year 2020, the District had 81 classified employees, 4 exempt employees, and 25 non-classified employees, for a total of 110 employees.

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, with 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.

SOUTHWEST DISTRICT HEALTH



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