



**NORTH CENTRAL DISTRICT HEALTH DEPARTMENT (NCDHD)
BOARD OF HEALTH MEETING AGENDA**

Thursday, September 28th, 2023—10:30am

Virtually at: <https://us06web.zoom.us/j/81420283472>. Meeting ID: 814 2028 3472

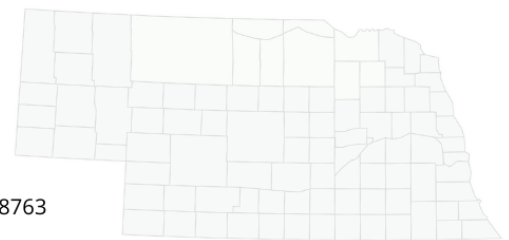
In person location available at: NCDHD 422 East Douglas Street, O’Neill, Nebraska 68763

Agenda	
<p>Call to Order</p> <ol style="list-style-type: none"> 1. Notice of Publication- in compliance with the provisions of State Statute Sections 13-501 to 13-513, budget hearing notice was provided for > 4 days via the Verdigre Eagle, Pierce Leader, Rock County Leader, Valentine Midland News, KBRX radio, and at www.ncdhd.ne.gov. 2. Notification of Open Meetings Act 3. Roll call 4. Approval of agenda 	<p>Kelly Kalkowski, BOH President</p>
<p>New Business: Public Hearing on Proposed 2023-2024 Budget</p>	
<p>Public Comment on the Proposed Budget</p> <ol style="list-style-type: none"> 1. In compliance with the provisions of State Statute Sections 13-501 to 13-513 the NCDHD board of health will hear support, opposition, criticism, suggestions, or observations of taxpayers relating to the following proposed budget. <i>Note: Persons offering testimony concerning the budget shall identify themselves.</i> <ol style="list-style-type: none"> a. Board comment b. Employee comment c. Public comment 	<p>Kelly Kalkowski, BOH President</p>

This meeting is held within the guidelines of the Nebraska Open Meeting Act. A copy of the written materials discussed in this meeting are available. Neb. Rev. Stat. § 84-1412. An agenda is kept current up to twenty-four hours prior to the meeting. The agenda may be viewed at North Central District Health Department, 422 East Douglas Street, O’Neill, Nebraska. Any Agenda items may be removed, tabled, or reordered at any time at the discretion of the Board President.

Questions: Please contact Heidi Kuklis, Executive Director (402)336-2406

PO Box 191 | 422 E Douglas Street | O’Neill, NE 68763
(402) 336-2406 | ncdhd.ne.gov



Lammers, Abel & Kaps CPA's, P.C.

Bruce Lammers, CPA
Charles Abel, CPA
Tyler Kaps, CPA
Pam Slagle, CPA
Chelsea Ortmeier, CPA
Mary Glesinger, CPA

Certified Public Accountants
140 N. 16th Street
PO Box 142
Ord, Nebraska 68862

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ACCOUNTANTS' COMPILATION REPORT

To The Board Members
North Central District Health Department
O'Neill, Nebraska

Management is responsible for the accompanying financial statements of the North Central District Health Department, which comprise the statements of receipts, disbursements and fund balances for the years ended June 30, 2022 and 2023 included in the accompanying prescribed form in accordance with the cash basis of accounting. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

Management is also responsible for the accompanying forecast of the North Central District Health Department, which comprises the forecasted statement of receipts, disbursements and fund balance for the year ended June 30, 2024 and the related summary of significant assumptions in accordance with the cash basis of accounting in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this forecast.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the North Central District Health Department's forecasted statement of receipts, disbursements and fund balances. Accordingly, the forecast is not designed for those who are not informed about such matters.

The accompanying prescribed form and this report are intended solely for the information and use of the North Central District Health Department and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Lammus, Abel Kape, CPA

August 31, 2023
Ord, Nebraska

2023-2024
STATE OF NEBRASKA
LOCAL PUBLIC HEALTH DEPARTMENT
BUDGET FORM

North Central District Health Department

This budget is for the Period July 1, 2023 through June 30, 2024

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

<p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2022 through June 30, 2023? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>	
<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2022 through June 30, 2023? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i></p>	
<p align="center">Submission Information</p> <p align="center">Budget Due by 9-30-2023</p>	
<p>Submit budget to:</p> <p>1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk</p>	
<p align="center">APA Contact Information</p> <p>Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	

North Central District Health Department

Line No.	TOTAL ALL FUNDS	Actual 2021 - 2022 (Column 1)	Actual/Estimated 2022 - 2023 (Column 2)	Adopted Budget 2023 - 2024 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 202,823.00	\$ 315,814.00	\$ 940,622.00
3	Investments	\$ -	\$ -	\$ -
4	Subtotal of Beginning Balances (Lines 2 thru 3)	\$ 202,823.00	\$ 315,814.00	\$ 940,622.00
5	Federal Receipts	\$ 1,455,638.00	\$ 1,826,137.00	\$ 1,572,600.00
6	State Receipts: State Aid (State Statute Section 71-1628.08)	\$ 122,000.00	\$ 125,000.00	\$ 125,000.00
7	State Receipts: Other	\$ 386,506.00	\$ 364,094.00	\$ 785,550.00
8	Local Receipts: Other	\$ 219,671.00	\$ 149,936.00	\$ 562,575.00
9	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
10	Transfer In Other Than Surplus Fees (Should agree to Line 19)	\$ -	\$ -	\$ -
11	Total Resources Available (Lines 4 thru 10)	\$ 2,386,638.00	\$ 2,780,981.00	\$ 3,986,347.00
12	Disbursements & Transfers:			
13	Operating Expenses	\$ 2,034,022.00	\$ 1,840,359.00	\$ 3,050,725.00
14	Capital Improvements (Real Property/Improvements)	\$ 36,802.00	\$ -	\$ 350,000.00
15	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 45,000.00
16	Debt Service: Other	\$ -	\$ -	\$ -
17	Judgments	\$ -	\$ -	\$ -
18	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
19	Transfers Out Other Than Surplus Fees (Should agree to Line 10)	\$ -	\$ -	\$ -
20	Total Disbursements & Transfers (Lines 13 thru 19)	\$ 2,070,824.00	\$ 1,840,359.00	\$ 3,445,725.00
21	Balance Forward/Cash Reserve (Line 11 - Line 20)	\$ 315,814.00	\$ 940,622.00	\$ 540,622.00
22	Cash Reserve Percentage			18%

If Cash Reserve is over 50% list Special Reserve Accounts Name of Account Amount

Total Special Reserve Accounts	\$	-
Remaining Cash Reserve Percentage		18%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME
ADDRESS
CITY & ZIP CODE
TELEPHONE
WEBSITE

North Central District Health Department
PO Box 191, 422 E Douglas St.
O'Neil, NE 68763
402-336-2406
www.ncdhd.ne.gov

BOARD CHAIRPERSON

NAME Kelly Kalkowski

TITLE /FIRM NAME Chairperson

TELEPHONE 402-925-8421

EMAIL ADDRESS nvhadmin@threeriver.net

CLERK/TREASURER/SUPERINTENDENT/OTHER

Heidi Kuklis

Executive Director

402-336-2406

heidid@ncdhd.ne.gov

PREPARER

Charles L Abel

Severson, Lammers & Abel, CPAs, PC

308-728-3015

slachuck@frontiernet.net

For Questions on this form, who should we contact (please check one): Contact will be via email if supplied.

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

North Central District Health Department
2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds	
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State Aid (State Statute Section 71-1628.08)	(1)	\$	125,000.00
Transfers of Surplus Fees	(2)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Supporting Schedule, Line (8))	(3)		0.00
LESS: Amount Spent During 2022-2023	(4)		0.00
LESS: Amount Expected to be Spent in Future Budget Years	(5)		0.00
Amount to be included as Restricted Funds (<u>Cannot</u> be a Negative Number)	(6)	\$	-

TOTAL RESTRICTED FUNDS (A)	(7)	\$	125,000.00
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Lid Exceptions	
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Capital Improvements (Real Property and Improvements on Real Property)	(8)	\$	-
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>) Agrees to Line (5).	(9)	\$	-
Allowable Capital Improvements	(10)	\$	-
Interlocal Agreements/Joint Public Agency Agreements	(11)	\$	-
Judgments	(12)		-
Repairs to Infrastructure Damaged by a Natural Disaster	(13)		-

TOTAL LID EXCEPTIONS (B)	(14)	\$	-
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<p style="text-align: center;">TOTAL RESTRICTED FUNDS</p> <p>For Lid Computation (To Line 9 of the Lid Computation Form)</p> <p><i>To Calculate: Total Restricted Funds (A)-Line 7 MINUS Total Lid Exceptions (B)-Line 14</i></p>	<p style="font-size: 24pt;">\$ 125,000.00</p>
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*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

North Central District Health Department

COMPUTATION OF LIMIT FOR FISCAL YEAR 2023-2024

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form

122,298.95
(1)

ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %
(2)

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %
(3)

$$\frac{\text{2023 Growth per Assessor}}{\text{2022 Valuation}} = \frac{-}{\text{Multiply times 100 To get \%}} \%$$

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE - %
(4)

$$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{-}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE - %
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 2.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 3,057.47
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 125,356.42
(8)

Less: Restricted Funds from Lid Supporting Schedule 125,000.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 356.42
(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

North Central District Health Department

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 15th day of September 2023, at 10:30 o'clock AM at 422 E Douglas St. O'Neill, NE 68673 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2021-2022 Actual Disbursements & Transfers	\$ 2,070,824.00
2022-2023 Actual/Estimated Disbursements & Transfers	\$ 1,840,359.00
2023-2024 Proposed Budget of Disbursements & Transfers	\$ 3,445,725.00
2023-2024 Necessary Cash Reserve	\$ 540,622.00
2023-2024 Total Resources Available	\$ 3,986,347.00
Unused Budget Authority Created For Next Year	\$ 356.42

HEALTH FORM WORKSHEET

Line No.	2023-2024 ADOPTED BUDGET	General Fund	_____ Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 940,622.00				\$ 940,622.00
3	Investments					\$ -
4	Subtotal of Beginning Balances (Lines 2 thru 3)	\$ 940,622.00	\$ -	\$ -	\$ -	\$ 940,622.00
5	Federal Receipts	\$ 1,572,600.00				\$ 1,572,600.00
6	State Receipts: State Aid (To Lid Supporting Schedule)	\$ 125,000.00				\$ 125,000.00
7	State Receipts: Other	\$ 785,550.00				\$ 785,550.00
8	Local Receipts: Other	\$ 562,575.00				\$ 562,575.00
9	Transfers In Of Surplus Fees (To Lid Supporting Schedule)					\$ -
10	Transfers In Other Than Surplus Fees					\$ -
11	Total Resources Available (Lines 4 thru 10)	\$ 3,986,347.00	\$ -	\$ -	\$ -	\$ 3,986,347.00
12	Disbursements & Transfers:					
13	Operating Expenses	\$ 3,050,725.00				\$ 3,050,725.00
14	Capital Improvements (Real Property/Improvements)	\$ 350,000.00				\$ 350,000.00
15	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 45,000.00				\$ 45,000.00
16	Debt Service: Other					\$ -
17	Judgments					\$ -
18	Transfers Out of Surplus Fees					\$ -
19	Transfers Out Other Than Surplus Fees					\$ -
20	Total Disbursements & Transfers (Lines 13 thru 19)	\$ 3,445,725.00	\$ -	\$ -	\$ -	\$ 3,445,725.00
21	Balance Forward (Line 11 - Line 20)	\$ 540,622.00	\$ -	\$ -	\$ -	\$ 540,622.00

HEALTH FORM WORKSHEET

Line No.	2022-2023 ACTUAL/ESTIMATED	General Fund	_____ Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 315,814.00				\$ 315,814.00
3	Investments					\$ -
4	Subtotal of Beginning Balances (Lines 2 thru 3)	\$ 315,814.00	\$ -	\$ -	\$ -	\$ 315,814.00
5	Federal Receipts	\$ 1,826,137.00				\$ 1,826,137.00
6	State Receipts: State Aid	\$ 125,000.00				\$ 125,000.00
7	State Receipts: Other	\$ 364,094.00				\$ 364,094.00
8	Local Receipts: Other	\$ 149,936.00				\$ 149,936.00
9	Transfers In Of Surplus Fees					\$ -
10	Transfers In Other Than Surplus Fees					\$ -
11	Total Resources Available (Lines 4 thru 10)	\$ 2,780,981.00	\$ -	\$ -	\$ -	\$ 2,780,981.00
12	Disbursements & Transfers:					
13	Operating Expenses	\$ 1,840,359.00				\$ 1,840,359.00
14	Capital Improvements (Real Property/Improvements)					\$ -
15	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
16	Debt Service: Other					\$ -
17	Judgments					\$ -
18	Transfers Out of Surplus Fees					\$ -
19	Transfers Out Other Than Surplus Fees					\$ -
20	Total Disbursements & Transfers (Lines 13 thru 19)	\$ 1,840,359.00	\$ -	\$ -	\$ -	\$ 1,840,359.00
21	Balance Forward (Line 11 - Line 20)	\$ 940,622.00	\$ -	\$ -	\$ -	\$ 940,622.00

HEALTH FORM WORKSHEET

Line No	2021-2022 ACTUAL	General Fund	_____ Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 202,823.00				\$ 202,823.00
3	Investments					\$ -
4	Subtotal of Beginning Balances (Lines 2 thru 3)	\$ 202,823.00	\$ -	\$ -	\$ -	\$ 202,823.00
5	Federal Receipts	\$ 1,455,638.00				\$ 1,455,638.00
6	State Receipts: State Aid	\$ 122,000.00				\$ 122,000.00
7	State Receipts: Other	\$ 386,506.00				\$ 386,506.00
8	Local Receipts: Other	\$ 219,671.00				\$ 219,671.00
9	Transfers In Of Surplus Fees					\$ -
10	Transfers In Other Than Surplus Fees					\$ -
11	Total Resources Available (Lines 4 thru 10)	\$ 2,386,638.00	\$ -	\$ -	\$ -	\$ 2,386,638.00
12	Disbursements & Transfers:					
13	Operating Expenses	\$ 2,034,022.00				\$ 2,034,022.00
14	Capital Improvements (Real Property/Improvements)	\$ 36,802.00				\$ 36,802.00
15	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
16	Debt Service: Other					\$ -
17	Judgments					\$ -
18	Transfers Out of Surplus Fees					\$ -
19	Transfers Out Other Than Surplus Fees					\$ -
20	Total Disbursements & Transfers (Lines 13 thru 19)	\$ 2,070,824.00	\$ -	\$ -	\$ -	\$ 2,070,824.00
21	Balance Forward (Line 11 - Line 20)	\$ 315,814.00	\$ -	\$ -	\$ -	\$ 315,814.00

NORTH CENTRAL DISTRICT HEALTH DEPARTMENT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
June 30, 2024

Forecast results for the budget for the year ending June 30, 2024, were based on actual results from previous years, determined or anticipated additional requirements for the year ending June 30, 2024, and input from the governing board.

This forecast presents, to the best of management's knowledge and belief, expected receipts and disbursements of the North Central District Health Department for the forecast period. Accordingly, the forecast reflects the board's judgment as of August 31, 2023, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that the board believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

See Accountants' Compilation Report