



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

**Friday, January 26<sup>th</sup>, 2024**

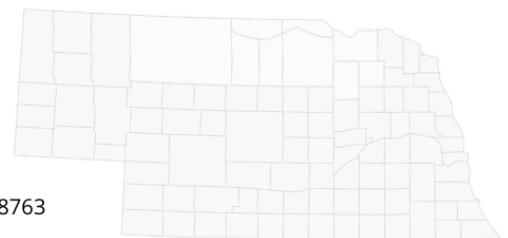
**Via Zoom (<https://us06web.zoom.us/j/83555509823>) with a viewing site available at NCDHD  
422 East Douglas Street, O'Neill, Nebraska 68763**

<b>Agenda</b>	
<b>Call to Order</b> <ol style="list-style-type: none"><li>1. Notice of Publication</li><li>2. Notification of Open Meetings Act</li><li>3. Roll call (introductions of new Board Members and non-Board Members in attendance).</li><li>4. Comments or additions to the agenda <i>The Board of Health reserves the right to add items to this agenda that are emergency in nature as described in NE Revised Statute § 84-1411.</i></li><li>5. Approval of the agenda</li></ol>	Kelly Kalkowski, BOH President
<b>Approval of previous meeting minutes</b> <ol style="list-style-type: none"><li>1. <i>Motion to approve the minutes from December 2023 meeting.</i></li></ol>	Kelly Kalkowski, BOH President
<b>Financial Report</b> <ol style="list-style-type: none"><li>1. Review of November &amp; December finances<ol style="list-style-type: none"><li>1. <i>Motion to approve the finances as presented.</i></li></ol></li><li>2. Presentation of the Annual Audit (FY23).<ol style="list-style-type: none"><li>i. <i>Motion to accept the annual audit as presented.</i></li></ol></li><li>3. Single Audit Update</li></ol>	Heidi Kuklis, Executive Director  Chuck Abel, CPA Auditor
<b>Annual Reorganization</b> <ol style="list-style-type: none"><li>1. Election of Officers: <i>Nominations and voting for NCDHD Board President, Vice President, Secretary, and Treasurer. Per bylaws, 1 year term.</i></li><li>2. Approval of Financial Signatories: <i>Motion for appropriate signatories</i></li></ol>	Kelly Kalkowski, BOH President
<b>Policy Approval</b> <ol style="list-style-type: none"><li>1. Utilizing Language Access Services</li></ol>	Heidi Kuklis, Executive Director
<b>Program Reports</b> <ol style="list-style-type: none"><li>1. Annual report</li><li>2. Free water testing &amp; reverse osmosis mitigation funding</li></ol>	Heidi Kuklis Amy Latzel, Environmental Coord
<b>Healthy Living Expo</b> <ol style="list-style-type: none"><li>1. Overview of event plans</li><li>2. Feedback on event</li></ol>	Heidi Kuklis, Jennifer Booker, Nancy Turpin, Kirsia Sommersted
<b>Flu Vaccine Pre-reservations Flu Cell-Based versus Egg-Based</b> <ol style="list-style-type: none"><li>1. Discussion on considerations for cell-based vaccine</li><li>2. <i>If needed, motion to update plan for 2024 flu season.</i></li></ol>	Heidi Kuklis/ Jennifer Booker, Immunization Coord/Dr. Morse, Board Physician

<b>Legislative Updates &amp; Priorities</b> <ol style="list-style-type: none"> <li>1. Discussion of advocacy and session priorities</li> <li>2. Feedback/discussion of potential position/actions</li> </ol>	Heidi Kuklis, Executive Director
<b>Director's Report</b> <ol style="list-style-type: none"> <li>1. Staffing</li> <li>2. New funding</li> <li>3. Parking: POD/Trailer</li> <li>4. Main floor remodel update</li> <li>5. Community Health Assessment (CHA) bidding</li> <li>6. EMR implementation</li> <li>7. National Association of Local Boards of Health (NALBOH) membership</li> <li>8. President's Award Nominations</li> </ol>	Heidi Kuklis, Executive Director
<b>Executive Session</b> <i>The Board of Health reserves the right to enter Executive Session in order to protect the public interest with respect to discussion regarding litigation, personnel, and other matters listed in the Nebraska Revised Statute 84-1410.</i> <ol style="list-style-type: none"> <li>1. Executive Director Annual Review</li> </ol>	Kelly Kalkowski, BOH President/ Elizabeth Parks, Assistant Director
<b>Public Comment</b> <i>This is an opportunity for members of the audience to be heard for a maximum of 3 minutes regarding any topic not on the agenda as it relates to the Board of Health.</i>	Kelly Kalkowski, BOH President
<b>Next Board Meeting</b>	Heidi Kuklis, Executive Director
<b>Approval to Adjourn</b>	Kelly Kalkowski, BOH President

*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*





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

**Friday, December 1<sup>st</sup>, 2023 at 10:30 a.m.**

**NCDHD 422 East Douglas Street, O'Neill, Nebraska 68763**

**Call to Order**

1. Notice of Publication- Publication was made on the NCDHD website, NCDHD front door and published by the Valentine News, Ainsworth News, Antelope Co News, Knox Co News, and KBRX radio.
2. Notification of Open Meetings Act- K. Kalkowski acknowledged the Nebraska Open Meeting Law was posted in the room. A continually current agenda is available at the NCDHD office.
3. Roll call at 10:32 a.m. (introductions of new Board Members and non-Board Members in attendance).  
(Present: Dennis Bauer, Dustin Breiner, Doug Fox, Jean Henes, Wade Hollenbeck, Kelly Kalkowski, Lon Knievel, Kevin Mackeprang, Carol Plate, Dean Smith)
4. Comments or additions to the agenda- no additions made.  
*The Board of Health reserves the right to add items to this agenda that are emergency in nature as described in NE Revised Statute § 84-1411.*
5. Approval of the agenda-  
*Motion #1 by Dean Smith and seconded by Dustin Breiner to approve the current agenda as is. All in favor; Motion Carried.*

**Approval of previous meeting minutes**

*Motion #2 by Carol Plate and seconded by Kevin Mackeprang to approve the minutes from the regular board meeting held September 28<sup>th</sup>, 2023. All in favor; Motion Carried*

**Financial Report**

1. Review of September & October finances by Lindsay Beller with Eide Bailly.  
*Motion #3 by Dennis Bauer and seconded by Jean Henes to approve the finances as presented for September & October. All in favor; Motion Carried.*
2. Audit Updates
  1. Presentation of the Annual Audit (FY22) with clarification on page 18 from last meeting by Tyler Kaps, CPA Auditor. Clarification stated that the budgeted amounts for federal and local receipts was listed correctly on the annual audit report.  
*Motion #4 by Kevin Mackeprang and seconded by Kyle Kalkowski to accept the annual audit as presented. All in favor; Motion Carried.*

**Board of Health Term Renewals**

1. Lon Knievel joins board as the Spirited Citizen from Pierce County. He is replacing Gary Hilkemann. His term goes through the Dec 31, 2026.

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2. Contacted all clerks for 2024 renewals.
3. Reminder the annual meeting is up next. Bylaws state all officers have a 1 year term. Election of officers will occur at the next meeting.

### Bylaw revisions

1. Follow up discussion occurred to move quorum to 40% of members within bylaws.

*Motion #5 by Dustin Breiner and seconded by Lon Knievel to amend Section 5 of the bylaws to 40% for quorum. All in favor; Motion Carried.*

### Strategic Plan

1. An overview of proposed Strategic Plan for 2023-2027 was provided by Whitney Abbott. Conversation and discussion was held regarding future plans for CHA/CHIP and the need for equity and culture humility in outreach. Overall agreement that board feedback was integrated into the plan was received.

*Motion #6 by Lon Knievel and seconded by Carol Plate to approve the 2023- 2027 Strategic Plan as presented. All in favor; Motion Carried.*

### Program Reports

1. Full reports were included in board packet.
2. Heidi Kuklis highlighted the changes since report publications on private billing progress. Special attention was also brought to the highlight of coalition efforts in all 9 counties. This is a follow up to the highlighted presentation at the last meeting that featured the recent efforts to address mental health stigma by the coalition that serves Holt and Boyd counties.
3. Kirsia Sommersted, Community Impact Coordinator, provided an overview of the Blood Pressure Pilot Project with United Health Care (UHC). This pilot focused only on enrollment of UHC Medicaid members. Board members expressed interest in the program and asked about referrals from local providers. Kirsia expressed this is a next step. Members that represent the healthcare sector expressed that UHC is also expressing interest in working with them. There may be future collaborative opportunities for NCDHD and local clinics to work toward the Community Health Improvement Plan goal to reduce cardiovascular disease in the district.

### Vaccine Pre-reservations Flu & COVID-19 Boosters

1. Discussion on the need to pre-order flu shots occurred. The process of pre-booking, auto-shipping, and return rates were discussed. GSK allows return of 15% for full credit and does not auto-ship orders. SanofiPastuer currently allows for 15% of the order to be returned for full credit but auto-ships the pre-book. To date approximately 400 quad and 409 high dose private pay flu shots have been provided this season. Based on trends of the current and past seasons Jennifer Booker, Immunization Coordinator, and Heidi Kuklis proposed pre-book recommendations:
  - a. GSK: 600 doses of quad flu shots.
  - b. Sanofi Pasteur: 420 doses of high dose flu shots







*Motion # 7 by Lon Knievel and seconded by Jean Henes to approve the proposed number of flu vaccinations a pre-book. All in favor. Motion Carried.*

2. Information on COVID-19 boosters occurred. This fall, 700+ doses have been administered by NCDHD. Many local providers are not offering the vaccine due to ordering difficulties, price, etc. This may influence the number of doses the department has administered. Currently, future doses or future pre-ordering is not established.

## **Raises**

1. Heidi Kuklis opened discussion for the approach for raises for coming calendar year. Raises were already approved in the annual budget. The department has historically utilized merit-based raises. Feedback was provided from board members on the difficulty and subjectivity with merit-based raises. Support to move forward with merit-based raises was also provided.

## **Approval of NCDHD Policies**

1. Volunteer Paid Time Off was proposed as a new NCDHD policy to go into effect 1/1/24. Discussion occurred on how it would be procured. From discussion, two modifications were made by the board prior to motion.
  - a. In paragraph two (2), Full time employees will... was changed to Full time employees may...
  - b. To complete paragraph three (3), the following sentence was added: Flexible scheduling may be utilized at the discretion of the director to accommodate this situation.

*Motion #8 by Dennis Bauer and seconded by Lon Knievel to approve Volunteer Paid off with changes as discussed. All in favor. Motion Carried.*

2. Modifications were proposed for the Production Bonus policy. Rates had not increased since the inception of the policy in 2018. A chart with market health premiums was presented. Discussion occurred on the district looking at offering insurance. Comments favored on both sides with positives and negatives of this change. The recommendation was noted that this policy should be reviewed annually with the budget to stay competitive.

*Motion #9 by Doug Fox and seconded by Dennis Bauer to accept the production bonus as presented for the upcoming year. All in favor. Motion Carried.*

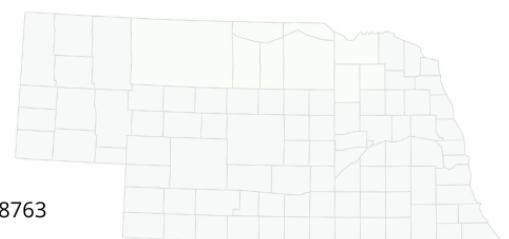
3. Modifications to the Ethics Policy to maintain compliance with the Public Health Accreditation Board standards were presented. The need to identify members of the ethics committee and the role of the director (page 1) were the reasons for the proposed modifications.

*Motion #10 by Dustin Breiner and seconded by Dean Smith to approve Ethics Policy as presented.*

***Dennis Bauer exited the meeting. No longer at quorum as of 12:36 p.m. The remainder of the meeting was discussion only.***

## **Director's Report**

1. Staffing





- a. TyLinn Dodd introduced herself and her HeartCorp Health Educator Position housed within NCDHD office. This is a position paid for by HeartCorp a subsidiary of the American Heart Association. She will serve out of the NCDHD office through August 2024. The intent aligns with the Community Health Improvement Plan and should work to advance cardiac health in the area.
  - b. Amy Latzel moving to full time for the environmental position Jan 1.
  - c. Jamie Rodriguez contract with CDC ended, so she is no longer supporting the prevention program remotely.
2. Armory-
  - a. NEMA finishing up their end of paperwork.
  - b. Discussion on the armory being for sale and the past interest in purchasing the building. Not moving forward in bidding against other public entities for the space.
3. Insurance changes
  - a. Employee dental & life carrier- Took a rate increase. Bid the product to 5 vendors; will be switching to MetLife for 2024. This is a 42% reduction in dental premiums and a slight reduction in life premium.
  - b. Workplace umbrella- Funding through the Holt Boyd Collaborative required adding a million dollar liability policy to receive the subaward. This coverage will be added to our Auto-Owners. Cost is \$606 annually.
  - c. Workplace cyber- Changes were made to the system following the initial quote of cyber coverage. Added Microsoft Defender, purchased a new next generation firewall through Fortinet, enhanced phishing education by adding monthly emails that resemble phishing attempts to test staff and short trainings every-other month. NCDHD also implemented a new HIPAA compliance training and policy management system. The policy's annual premium is \$2,174.70; insured at million/claim. Up to a \$2,500 deductible depending on the incident type.
  - d. Exploring Health Reimbursement Account.
4. New funding
  - a. Changes with prevention funding. Not awarded overdose funding; PFS strategy change. Earlier this fall we applied for other overdose funding. They awarded funds to 5 agencies, but NCDHD was not awarded. Applying for Juul settlement funds in a current RFP.
  - b. Working with DHHS on funding more wellness work.
  - c. Working with Heritage Health Plans on additional funding after the first of the year. Will be meeting with all Heritage Health Plans at NACO.
    - i. Recently have attended Medicaid hearings to talk with state and MCOs
  - d. Signed on for Nebraska Families and Children to receive school support and family assistance funds. We are also taking on Emergency Rental Assistance funding.
5. Dental Medicaid coverage concerns
  - a. Dental Medicaid coverage has historically been through 1 company, MCNA. In 2024, like medical Medicaid coverage, it will be with 3 companies. The same company clients pick for medical will also be the dental provider. Many dentists are considering not accepting Medicaid. Common reasons are low reimbursement rates and additional administrative



burden. This creates access to care concerns. One positive change in 2024 is the removal of the \$750 spending cap. Dr. Tusha, board dentist, was not present at the meeting but is working with Heidi on this issue. Proposed legislation for 30% rate increase. NCDHD is in the process of credentialing with all three Medicaid providers and plans to accept all plans in 2024.

#### **Executive Session**

Executive Session was not held.

#### **Public Comment**

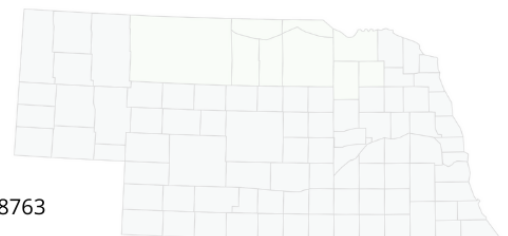
No public comment.

#### **Next Board Meeting**

The next board of health meeting will be virtual and in person at NCDHD (422 E Douglas St. O'Neill) on January 26, 2024, at 10:30 a.m.

#### **Approval to Adjourn**

*Board President Kelly Kalkowski adjourned meeting at 1:02 p.m.*



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Present	Board Member	1	2	3	4	5	6	7	8	9	10
	Regina Krebs, Antelope County Supervisor										
X	Dean Smith, Antelope County Citizen	1y	Y	Y	Y	Y	Y	Y	Y	Y	2Y
	Greg Hull, Boyd County Supervisor										
X	Kelly Kalkowski, Boyd County Citizen	Y	Y	Y	2Y	Y	Y	Y	Y	Y	Y
X	Dennis Bauer, Brown County Commissioner	Y	Y	1Y	Y	Y	Y	Y	1Y	2Y	Y
X	Carol Plate, Brown County Citizen	Y	1Y	Y	Y	Y	2Y	Y	Y	Y	Y
	Mike McConaughy, Cherry County Commissioner										
X	Dustin Breiner, Holt County Supervisor	2y	Y	Y	Y	1Y	Y	Y	Y	Y	1Y
	Denise Pribil, Holt County Citizen										
	Corey Nilson, Keya Paha County Commissioner										
	Vacant- Keya Paha County Citizen										
X	Kevin Mackeprang, Knox County Supervisor	Y	2Y	Y	1Y	Y	Y	Y	Y	Y	Y
X	Jean Henes, Knox County Citizen	Y	Y	2Y	Y	Y	Y	2Y	Y	Y	Y
	Tom Kuether, Pierce County Commissioner										
X	Lon Knievel, Pierce County Citizen	Y	Y	Y		2Y	1Y	1Y	2Y	Y	Y
X	Wade Hollenbeck, Rock County Commissioner	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
X	Doug Fox, Rock County Citizen	Y	Y	Y	Y	Y	Y	Y	Y	1Y	Y
	Kenneth Tusha, DDS										
	Ronald Morse, MD										
	*attended via zoom										

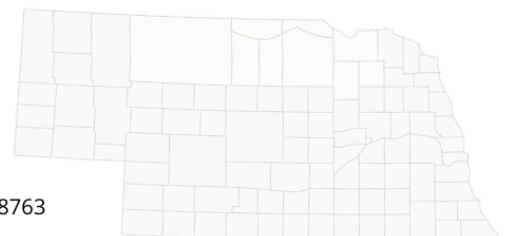
### Guests

Heidi Kuklis, Executive Director  
 Elizabeth Parks, NCDHD Epi & Former Interim Director  
 Charissa Sladek, NCDHD Office Mgr.  
 \*Whitney Abbott, NCDHD Reports Manager  
 Kirsia Sommersted, NCDHD Community Impact Coordinator  
 Jennifer Booker, NCDHD Public Health Nurse  
 \*Tyler Kaps, CPA Auditor  
 \*Lindsay Beller, Eide Bailly  
 \*Tana Fye, Fye Law

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**Dean Smith, Secretary**

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January 17, 2024

To: Jon Cannon, Executive Director NACO

From: Local Health Department Directors

Date: January 16, 2024

**Re: Local Health Department Legislative Priorities for Consideration on 1-19-2024**

**Priority 1: Home Visitation** — Evidence-based home visitation programs (like Healthy Families America) foster lifelong health by supporting infants, children, and families. These voluntary programs are associated with healthier pregnancies and improved maternal care; fewer incidents of child maltreatment, emergency room visits and calls to the Child Protective Services (CPS) hotline; stronger parenting skills and parent-child relationships; and better academic and social outcomes for children.

**LB115 - Adopt the Family Home Visitation Act (Raybould)**

[https://nebraskalegislature.gov/bills/view\\_bill.php?DocumentID=49765](https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=49765)

Carryover bill provides definitions for home visitation programs as being “evidenced-based”; and that it is voluntary and focused on children five (5) years of age and/or younger.

**Position: Support**

**LB1124 – State Intent to Appropriate Funds to the Department of Health and Human Services (Vargas)**

[https://nebraskalegislature.gov/bills/view\\_bill.php?DocumentID=54786](https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=54786)

This bill supports and expands evidence-based home visitation programs with additional appropriations from the General Fund to DHHS (\$900,000 for FY2023-2024 and \$900,000 for FY2024-2025). This allocation would allow Nebraska to receive the full federal match to expand the network of evidence-based home visitation programs across Nebraska.

**Position: Support**

**LB1125 – State Intent to Appropriate Funds to the Department of Health and Human Services (Wishart)**

[https://nebraskalegislature.gov/bills/view\\_bill.php?DocumentID=54867](https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=54867)

This bill appropriates funds to DHHS for evidence-based early intervention nurse home visitation programs. Appropriation of \$500,000 from the Medicaid Managed Care Excess Profit Fund for FY2023-2024 and \$500,000 from the Medicaid Managed Care Excess Profit Fund for FY2024-2025.

**Position: Support**

**Priority 2: Access to Dental Care** — Lack of access to dental care results in costly emergency care and the potential for long term medical care.

**LB358 - State intent to increase dental services reimbursement under the Medical Assistance Act (Walz)**

[https://nebraskalegislature.gov/bills/view\\_bill.php?DocumentID=50632](https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=50632)

The carryover bill is on General File and would increase reimbursement rates by twenty-five percent (25%) for dental services provided under the Medical Assistance Act. There is a critical need for the increase to improve access to care which is essential for overall health. Lack of access to dental care results in costly emergency care and the potential for long term medical care. Access to dental care is a critical issue across our state. An increase in reimbursement would be a step forward in improving access to care.

**Position: Support**

**LB935 – Appropriate funds to the Department of Health and Human Services for Medicaid dental services (Ibach)**

[https://nebraskalegislature.gov/bills/view\\_bill.php?DocumentID=55107](https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=55107)

The bill appropriates \$6,000,000 from General Funds for FY2024-2025 to DHHS for the purpose of increasing Medicaid provider reimbursement rates for dental services.

**Position: Support**

**Priority 3: Changes to Local Authority** — Local public health officials are best-positioned to make decisions about local responses.

**LB421 – Provide procedures for directed health measures (Kauth)**

[https://nebraskalegislature.gov/bills/view\\_bill.php?DocumentID=50453](https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=50453)

This carryover bill would require the approval of county/city elected officials in issuing directed health measures. This would broadly eliminate the authority of local health departments to issue directed health measures in addressing the spread of certain communicable diseases.

NACO and Local Health Directors have been communicating with Sen. Kauth's office to address concerns in the language and provide feedback on potential amendments.

**Position: Amendment under review and being worked on by NACO and Health Directors**

**LB1111 - Require city-county health departments to obtain approval for directed health measures (Clements)**

[https://nebraskalegislature.gov/bills/view\\_bill.php?DocumentID=54923](https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=54923)

The bill would require city-county public health departments to obtain DHHS approval in issuing directed health measures in the case of a pandemic.

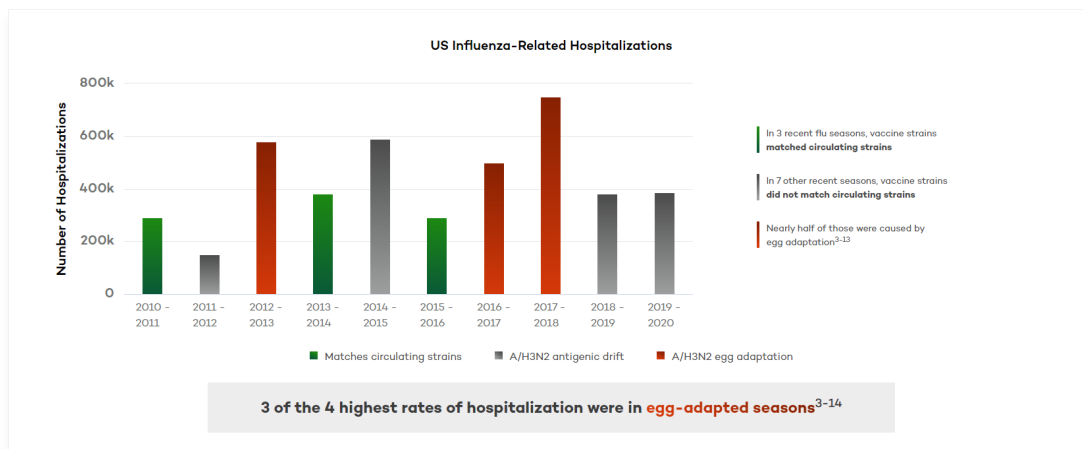
**Position: At this time, the local health directors are closely looking at this bill.**



# Egg vs Cell based Vaccine production:

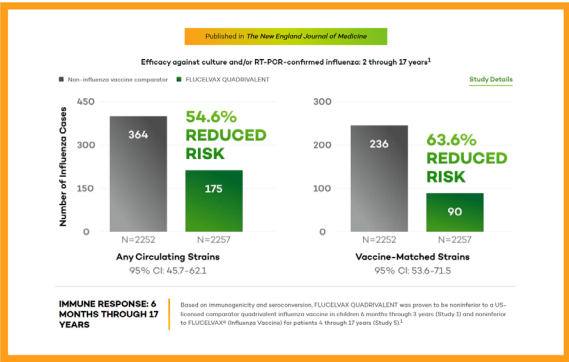
## Egg based:

- Viruses provided by the WHO are grown in chicken eggs, incubated for several days, then the fluid containing virus is harvested from the eggs and used to produce the vaccine.
- Vaccine strains can mutate when grown in eggs for vaccine production, the virus “adapts” to infect the chicken as that is the environment it is in, this is called “egg adaptation”.
- In the 7 recent flu seasons where mismatches occurred, nearly half were caused by egg adaptation.
- Dependent on a good supply of chicken eggs to produce, if egg production is compromised by avian flu or other bird diseases, egg supply may not be able to meet demand.



## Cell based:

- Grown in mammalian cells using a similar process as with chicken eggs.
- This provides an exact antigenic match to WHO-selected flu strains since it is grown in cells that are similar to human cells, which avoids egg adaptation.
- Cells used to produce the vaccine are frozen and “banked”, allows for faster start-up of the vaccine manufacturing process. Not dependent on an adequate egg supply.
- May improve vaccine effectiveness and reduce hospitalizations.



- Side effects data: appears to be about the same occurrence as in other egg-based vaccines

6 months through 17 years		18 years and older	
Study Details		Study 1 <sup>1</sup>	
		6 to <24 months	24 to <48 months
Local Adverse Reactions	Tenderness	25.5%	29.3%
	Erythema	25.3%	26.0%
	Induration	16.5%	17.7%
	Echymosis	11.2%	10.5%
	Pain	--	--
Systemic Adverse Reactions	Irritability	35.1%	23.6%
	Sleepiness	35.5%	21.8%
	Diarrhea	23.2%	14.8%
	Change of eating habits	21.0%	15.3%
	Vomiting	10.5%	--
	Fatigue	--	--
	Loss of appetite	--	--
	Headache	--	--

Study 2<sup>2</sup>

	2 to <9 years	9 to <18 years
Tenderness	28.7%*	--
Erythema	21.3%	17.2%
Induration	14.9%	10.5%
Echymosis	10.0%	--
Pain	27.9%	21.7%
Irritability	13.8%*	--
Sleepiness	14.9%*	--
Diarrhea	--	--
Change of eating habits	--	--
Vomiting	--	--
Fatigue	13.8%	17.0%
Loss of appetite	10.6%	--
Headache	13.8%	18.1%

\*Tenderness, sleepiness, and irritability were collected for participants 2 through 6 years of age only.

6 months through 17 years		18 years and older	
Study Details		Study 3 <sup>1</sup>	
		18 to <65 years	≥65 years
Local Adverse Reactions	Pain	45.4%	21.6%
	Erythema	13.4%	11.9%
	Induration	11.6%	--
Systemic Adverse Reactions	Headache	18.7%	--
	Fatigue	17.8%	--
	Myalgia	15.4%	--

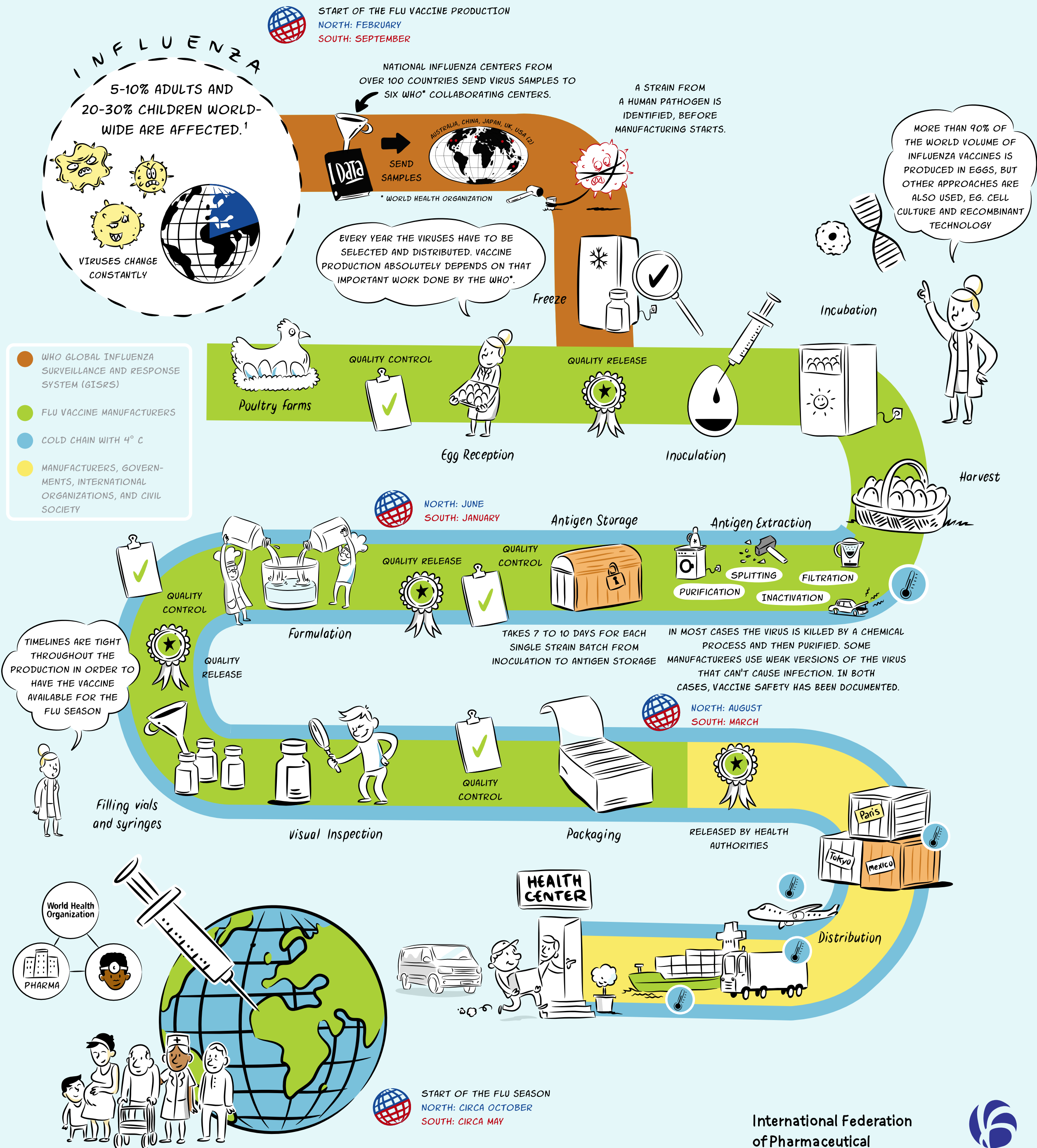
All information in this has been taken from:

<https://www.flu360.com/products/flucelvax>

<https://www.cdc.gov/flu/prevent/cell-based.htm>

<https://www.cdc.gov/flu/prevent/how-fluvaccine-made.htm>

# THE EXCITING JOURNEY FROM FLU VIRUS TO VACCINE



HIGH PRIORITY GROUPS FOR FLU VACCINATION:  
CHILDREN AGED 6-59 MONTHS - PREGNANT WOMEN -  
ELDERLY - HEALTH-CARE WORKERS - INDIVIDUALS WITH  
SPECIFIC CHRONIC MEDICAL CONDITIONS<sup>1</sup>

<sup>1</sup>: WHO SAGE POSITION PAPER ON INFLUENZA VACCINES, NOVEMBER 2012

International Federation  
of Pharmaceutical  
Manufacturers & Associations **IFPMA**

NALHD Position	LB	Descriptions
watch	824	Adopt the Dentist and Dental Hygienist Compact and change provisions relating to criminal background checks
support	829	Change provisions relating to insurance coverage for screening for colorectal cancer
watch	833	Adopt the Prescription Drug Affordability Act
watch	834	Establish requirements for a resident dental license
watch	846	Adopt the Bed Bug Detection and Treatment Act
support	857	Create the Nebraska Prenatal Plus Program
watch	871	Require a report by the Department of Health and Human Services regarding the Temporary Assistance for Needy Families program
watch	875	Prohibit sales of alcohol or beer for consumption off the premises at less than cost under the Nebraska Liquor Control Act
watch	876	Adopt the Newborn Safe Haven Act
support	885	Provide requirements for insurance coverage of lung cancer screening
support	907	Require medicaid coverage for treatment of obesity
support	913	Require a state plan amendment for postpartum coverage under the Children's Health Insurance Program
support	929	Provide for coordination of the 911 service system and the 988 suicide and crisis lifeline
support	935	Appropriate funds to the Department of Health and Human Services for medicaid dental services
watch	938	Change provisions of the County Purchasing Act
watch	944	Provide for use of the Medicaid Managed Care Excess Profit Fund for behavioral health needs
watch	951	Adopt the Public Officials on Private Boards Open Meetings Act
watch	952	Require the Department of Health and Human Services to implement the federal Summer Electronic Benefits Transfer Program
watch	984	Prohibit certain actions relating to distribution of drugs by 340B entities
watch	997	Require the State Department of Education to establish criteria for salary supplements for child care and early education providers
watch	1004	Change motorcycle, moped, and autocyte helmet provisions
support	1015	Change provisions of the Rural Health Systems and Professional Incentive Act
support	1033	Provide for enforcement of violations relating to use of handheld wireless communication devices as a primary action
support	1035	Adopt the Prescription Drug Donation Act
oppose	1060	Provide an exemption from newborn screening
oppose	1076	Adopt the Public Contract Provider Open Meetings Act
support	1078	State intent to appropriate funds for increase in rates for child welfare service providers
no position	1086	Eliminate the Department of Health and Human Services and create three departments
no position	1087	Adopt the Hospital Quality Assurance and Access Assessment Act
watch	1094	Provide restrictions on insurance coverage of epinephrine injectors and inhalers
support	1101	Provide requirements for the Public Health Early Admission Student Track Program and the Rural Health Opportunities Program

support	1106	Provide for coverage of lactation consultations under the Medical Assistance Act
support	1107	Provide for coverage of breast pumps under the Medical Assistance Act
closer look	1111	Require city-county health departments to obtain approval for directed health measures
support	1124	State intent to appropriate funds to the Department of Health and Human Services
support	1125	State intent to appropriate funds to the Department of Health and Human Services
watch	1128	Change provisions of the Opioid Prevention and Treatment Act
watch	1131	Appropriate funds to the Department of Environment and Energy for grants for tribal-owned community drinking water and sewer systems
watch	1142	Require and restrict certain actions of any animal control facility, animal rescue, animal shelter, or rabies control authority
watch	1143	Eliminate provisions from certain health districts
watch	1194	Require legislative approval of medicaid state plan amendments and state plan amendments for the Temporary Assistance to Needy Families program
watch	1213	Require employers to provide twenty hours of paid leave per year for school-related activities
no position	1215	Change provisions relating to credentialing fees, communicable diseases, rehabilitation beds, and acute care beds
watch	1223	Appropriate funds to the Department of Health and Human Services
watch	1225	Appropriate funds to the Nebraska Commission on Law Enforcement and Criminal Justice
watch	1226	Appropriate funds to the Legislative Council
no position	1240	Provide a requirement for state officials and state employees testifying before the Legislature
watch	1278	Provide for reimbursement of doula and full spectrum doula services under the Medical Assistance Act
watch	1320	Require emergency medical services to report patient overdose information as prescribed
no position	1340	
support	1353	Change provisions relating to coverage for screening mammography and breast examinations
support	1355	Provide for disbursement of grants from the Nebraska Opioid Recovery Fund
no position	1368	
oppose	1381	Provide work requirements for recipients of the Supplemental Nutrition Assistance Program
support	1383	Provide for grants to Indian tribes to improve drinking water systems or sanitary sewer systems
oppose	1387	Change provisions relating to approval and regulation of adding fluoride to the water supply of certain political subdivisions
no position	1408	Require human trafficking informational posters in hotels, require hotels to adopt a policy and train employees, and limit liability as prescribed
oppose	1413	Transfer and provide for the transfer of funds and create and change the use and distribution of funds
watch	1414	Adopt the Property Tax Growth Limitation Act and change provisions relating to budget limitations



For more information, contact:

Carla Felix (402) 471-4223

Amanda Woita (402) 471-4243

Nathanael Urie (402) 471-4245

**FOR IMMEDIATE RELEASE**

January 22, 2024



## NDEE extends deadline to request free nitrate sample kits

LINCOLN, Neb. — The Nebraska Department of Environment and Energy (NDEE) is extending the deadline for Nebraskans to request a free nitrate sample kit and lab analysis.

Sample kits can now be requested through March 1, 2024, or until funds are expended. The free nitrate sample kits and lab analyses are offered to all Nebraskans with a private drinking water well.

Nebraska's private drinking water well owners can request a free kit, which comes with sampling instructions and pre-paid return postage, online on the Nebraska Department of Health and Human Services website: <https://dhhs.ne.gov/Pages/Lab-Price-List.aspx>. At this link, there is a box for this project titled "Nitrate Project Kit Request." Please fill out the PDF form in this box and email it to the address provided in the box. Those without access to the internet who need help requesting a free sample kit may call NDEE at 402-471-2186.

Due to high demand, it may take several weeks or more to receive your kit in the mail. After receiving the kit, NDEE encourages requestors to collect their sample and return it to the Public Health Environmental Lab as soon as possible.

Well owners who participate will receive their sample results, and NDEE will use the data from this sampling effort in a statewide nitrate study that the agency is currently conducting. The study will include nitrate sampling data from public water systems and from private drinking water well owners who agree to participate. Well owners' identifying information will not be used in the study.

The state does not regularly conduct sampling in private drinking water wells because they are not regulated under the Safe Drinking Water Act. Public participation in this free sampling event is key to ensuring the nitrate study accurately encompasses private drinking water wells in Nebraska.

For more information, see NDEE's previous press release announcing the availability of the test kits: <http://dee.ne.gov/Press.nsf/pages/PR112923>.

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## **National Associations of Local Boards of Health (NALBOH) Membership Overview**

Learn more at: <https://www.nalboh.org/>

In-person and virtual **TRAINING** offered to board members throughout the year

- The **Annual Conference** features national public health leaders sharing insights on emerging public health issues and public health governance
- The **Spring Symposium** reviews governance resources members can use throughout the year with their boards. Resources developed by national partners and board peers from across the country.
- A collection of online multi-media sessions, the **Governance in Action** series, features updates and presentations from board members and partners across the country.

Workgroups of board members and national partners regular develop **RESOURCES** for members to share with their board of health colleagues

- An **assessment** of board governance was developed to evaluate governance practices based on national standards.
- A model **board orientation** has been developed to share with chairs and boards. The orientation includes a review of common board practices and is of value to both new and returning board members.
- National public health **partners** share information and their expertise tailored for board members. This includes legal, financial, policy and workforce resources.

Developed and **ADVOCATES** for the 6 functions of board governance as the board **governance standards** across the country.

- Members participate in the annual **policy summit** to build on their skills as public health leaders and meet with congressional leaders.
- The board has **representation** with numerous national organizations to shape public health policy.
- Participate in national workgroups to define and advance public health governance.

A conduit for peer-to-peer **LEARNING** that shares ideas and best practices, and provides supports to colleagues across the country.

- **Town Halls** host members and partners sharing their experiences on current and emerging issues in board governance.
- Quarterly **state leaders** calls to discuss current and emerging issues and share questions.
- Developing member **communities** that share similar interests to connect with one another online or in-person at events.

# 2023 ANNUAL REPORT



# **PUBLIC HEALTH**

**noun**

## **Definition:**

Public health is the science of protecting and improving the health of people and their communities. This work is achieved by promoting healthy lifestyles, researching disease and injury prevention, and detecting, preventing and responding to infectious diseases. Overall, public health is concerned with protecting the health of entire populations. These populations can be as small as a local neighborhood, or as big as an entire country or region of the world.

**PUBLIC HEALTH  
CONNECTS US ALL**



**Public Health**  
Prevent. Promote. Protect.

**Healthy People, Healthy Communities**

Website traffic by device

**70% Desktop**  
**29% Mobile**  
**1% Tablet**

Google Traffic

**^ 302%**

Facebook Followers

**4,997**

## **SOCIAL MEDIA, WEBSITE ANALYTICS**

### **FROM THE DESK OF THE EXECUTIVE DIRECTOR**

**Heidi Kuklis, MPH**



I am happy to present the 2023 Annual Report for the North Central District Health Department (NCDHD). It has been a joy to join the NCDHD team in 2023. Our department witnessed continued growth and success in our pursuit of promoting and protecting the health of residents in the 9-county district. Many changes occurred this year as we shifted into a post-response era, adapted to the growing diversity of the region, and explored health priority changes. Despite change, we remain steadfast in our commitment to work with community partners to meet the communities' needs.

Throughout this report, one can witness the new activities and progress of our programs over the past year. Collaboration has been instrumental in the success of our initiatives. We thank our partners for working alongside us to improve community health.

The momentum from 2023 propels us forward with a renewed sense of purpose and determination. We look forward to collaborating in 2024 to provide all residents with what they need to be happy and healthy.

Heidi Kuklis, Executive Director



## BOARD OF HEALTH MEMBERS

**"I firmly believe that volunteering is good for our society and brings communities together. It's a fantastic opportunity to get involved in your local community, to meet new people and to gain a sense of pride and achievement."**

• **Boris Johnson**

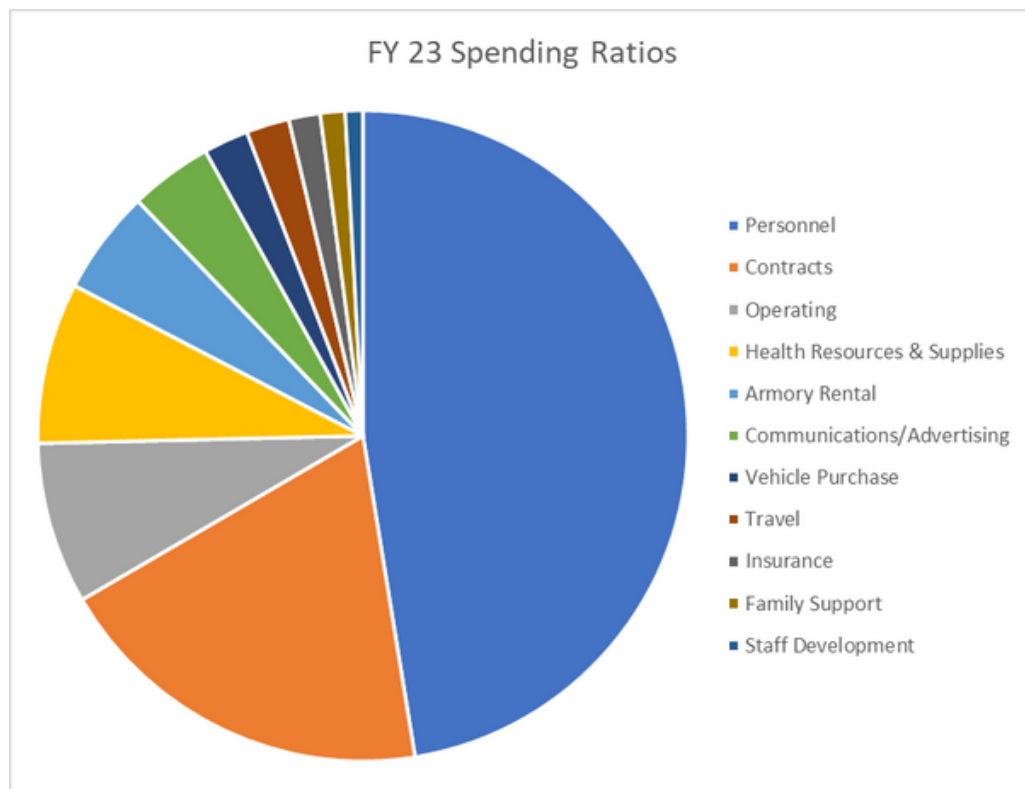
- **Antelope County**
  - Regina Krebs, County Commissioner
  - Dean Smith, Spirited Citizen
- **Boyd County**
  - Greg Hull, County Commissioner
  - Kelly Kalkowski, Spirited Citizen
- **Brown County**
  - Dennis Bauer, County Commissioner
  - Carol Plate, Spirited Citizen
- **Cherry County**
  - Mike McConaughey, County Commissioner
  - Kyle Kellum, Spirited Citizen
- **Holt County**
  - Dustin Breiner, County Commissioner
  - Denise Pribil, Spirited Citizen
- **Keya Paha County**
  - Corey Nilson, County Commissioner
  - Vacant, Spirited Citizen
- **Knox County**
  - Kevin Mackeprang, County Commissioner
  - Jean Henes, Spirited Citizen
- **Pierce County**
  - Tom Kuether, County Commissioner
  - Gary Hilkemann/Lon Knieval, Spirited Citizen
- **Rock County**
  - Wade Hollenbeck, County Commissioner
  - Doug Fox, Spirited Citizen
- **District Physician**
  - Dr. Ronald Morse, MD
- **District Dentist**
  - Dr. Kenneth Tusha, DDS

# FINANCIAL STATEMENT

2023

Spending Category	Percent of Spending
Personnel	47%
Contracts	19%
Operating	8%
Health Resources & Supplies	8%
Armory Rental	5%
Communications/Advertising	4%
Vehicle Purchase	2%
Travel	2%
Insurance	2%
Family Support	1%
Staff Development	1%

NCDHD's fiscal year for this report runs from July 2022- June 2023. The department spent \$1,813,644.23 during this period. The organization has strong financial health during this period with a net income of \$651,508.18. The organization started earning interest on funds at the end of the fiscal year. Strategic changes in money management should add a successful component to financial stability in coming years.





# ACCREDITATION

The Public Health Accreditation Board (PHAB) conferred accreditation on NCDHD in March 2022.

In order to maintain accreditation status, health departments are required to submit annual reports outlining their continued effort to maintain industry standards. NCDHD submitted its Annual Report in March 2023 and was approved by PHAB. NCDHD strives to maintain accreditation status to ensure public health services are delivered at the highest standard in North Central Nebraska.



# STRATEGIC PLAN

## 2023-2028 STRATEGIC PLAN

Lead by NCDHD Executive Director, Heidi Kuklis, NCDHD engaged in a strategic planning process to provide guidance and direction for the department for the next five years. This process incorporated input from NCDHD's Board of Health and all levels of NCDHD staff. Below are the four strategic priorities resulting from the process:

**WORKFORCE DEVELOPMENT**

**CULTURE OF EXCELLENCE**

**MARKETING & OUTREACH**

**COMMUNITY HEALTH ASSESSMENT & COMMUNITY HEALTH IMPROVEMENT PLAN**



# COMMUNITY HEALTH ASSESSMENT/ COMMUNITY HEALTH IMPROVEMENT PLAN

As a result of the 2022 Community Health Assessment (CHA), completed in tandem with local partners and non-profit hospitals, the Community Improvement Plan (CHIP) prioritized **cardiovascular health** and **mental health**. The official CHA and CHIP plans, as well as the Annual Reports, are available on the NDHD website.

## 2023 Efforts:

- One full-time HeartCorp Employee partnership with NCDHD
- 2 AEDs purchased for NCDHD office use
- 1 temporary BP monitoring station: hosted by NCDHD at O'Neill Family Pharmacy (3 people reached)
- 3 new permanent blood pressure monitoring stations: Rock County Pharmacy, NCDHD office, and the Plainview Social Center
- Purchased 25 blood pressure cuffs to disperse
- NCDHD hired a new Community Impact Coordinator to lead this initiative.
- \$2,500 media campaign ran to increase district knowledge of Medicaid resources
- 1 billboard for Medicaid awareness (NCDHD)



## Social Determinants of Health



# HEALTH EQUITY

Social Determinants of Health  
Copyright-free

Healthy People 2030

### Join Us in Building a Healthier Community!

At NCDHD, we believe that good health should be within everyone's reach. Our mission is to narrow the gaps in health services, ensuring access to better health for all members of our communities.

### Your Well-being Matters, Wherever You Are

Where you live, go to school, and work plays a significant role in your ability to lead a healthy life. These influential factors, known as social determinants of health (SDOH), encompass aspects like housing, race, income, environment, and education.

### Addressing the Root Causes for a Healthier Tomorrow

Promoting healthier lifestyles is essential, but it's not enough. Action is the key, and that's where we step in. We're committed to identifying and addressing the social determinants of health that create gaps or disparities in our community. Our focus is on providing referrals and resources to bridge these health divides.

### Your Voice Shapes Our Actions

Over the past year, we've actively engaged with our community through a social determinants of health survey. The insights gained from this survey have guided us towards understanding the specific needs of our community. One significant finding is the demand for resources that help individuals cope with personal stress related to health issues (see Fig. 1 on the next page).

# HEALTH EQUITY

## Together, We Make a Difference

By joining hands with us, you become a part of a movement that seeks to create a healthier and more equitable community. Together, we can make health disparities a thing of the past and ensure that everyone, regardless of their circumstances, can live a healthy and fulfilling life. Let's build a healthier future together!

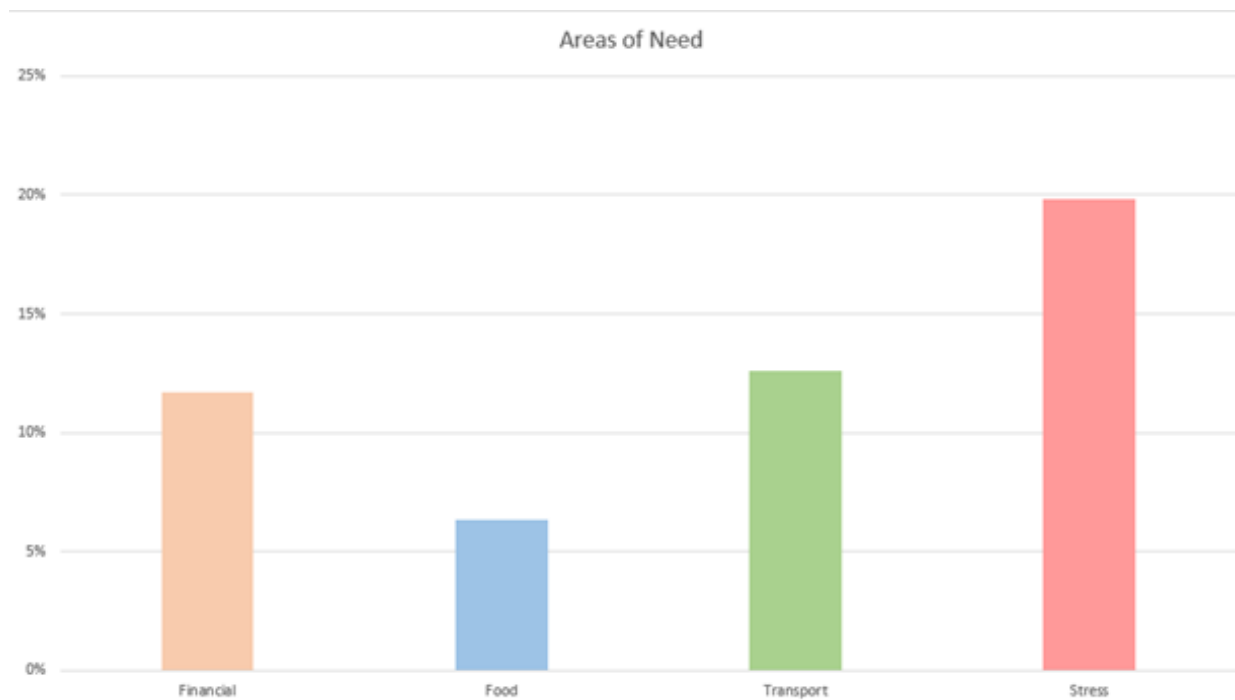


figure 1



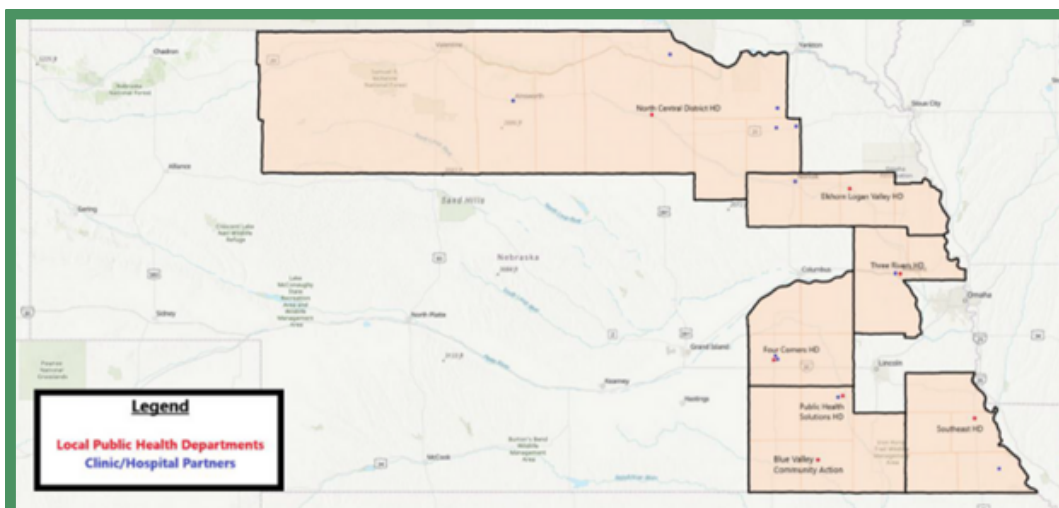
## CATCH, INC. | HRSA

Community Access to  
Coordinated Healthcare, Inc.  
<http://www.catchnebraska.org>

Community Access to Coordinated Healthcare, Inc. (CATCH) is a service delivery system made up of six local health departments and one Community Action Agency in Southeast Nebraska. CATCH is designed to foster improved health outcomes through health education, training, outreach, and referral services including case management and access to care. Incorporated in 1997 as a 501(c)3 non-profit membership organization, CATCH is governed by a board of directors and is a membership network of six local health departments (LHDs) and a multi-county community action agency (CAA).

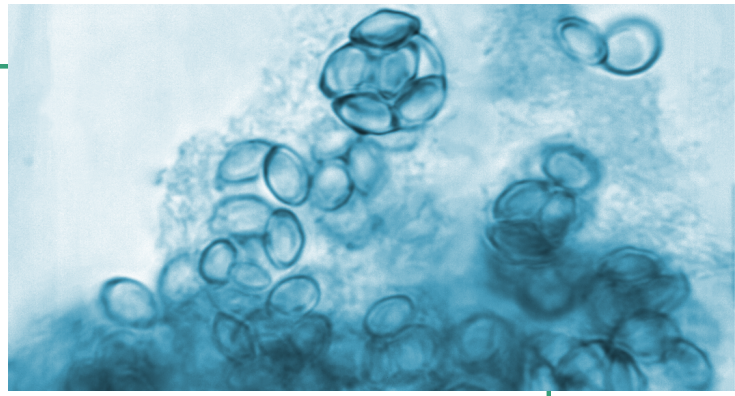
NCDHD contract with Osmond General Hospital - Wausa Clinic - and developed a data-tracking document and has given referrals to NCDHD. We are continuing to work with the clinic and have monthly meetings and follow ups to stay connected.

We are excited to have a new director for the Catch program, Dr. Patrick Hotovy, who has been a great asset to the program and has visions to integrate and acquire more referrals through his processes. Addressing SDOH and mental health will be the main focus of this program as we move forward.

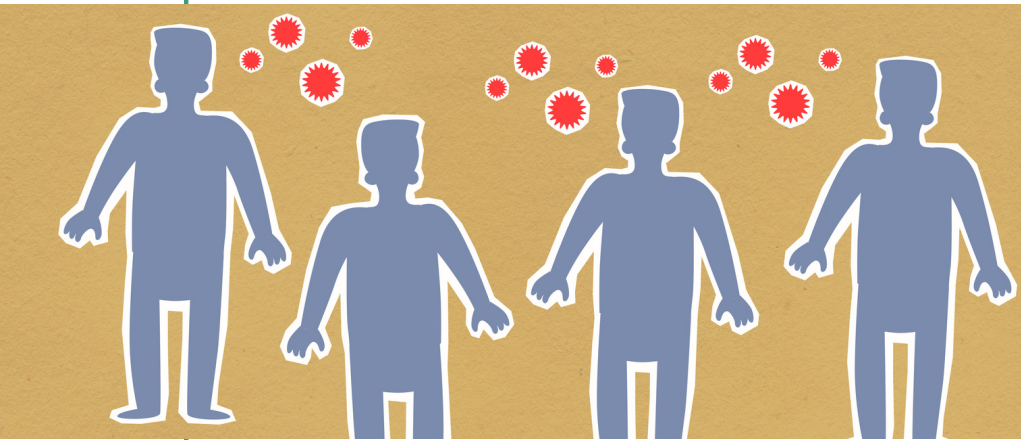




# WHY DISEASE SURVEILLANCE MATTERS



**Disease Surveillance** by North Central District Health Department is vital for identifying emerging infectious diseases, potential pandemics, and evaluating public health prevention programs. This surveillance includes various communicable diseases, such as foodborne illnesses, vaccine-preventable diseases, influenza, vector-borne, and animal-related conditions like rabies, all of which can originate from human living environments. Monitoring these diseases is crucial for prompt response to potential health threats. \*CDC



## NCDHD's Approach

Proactive disease prevention involves swift identification and monitoring of communicable diseases, enabling timely implementation of control measures. In 2023, amidst community changes and challenges, we helped to provide education on improved vaccines, treatment therapies, and mitigation tools working closely with local hospitals, schools, nursing homes, labs and Nebraska DHHS.





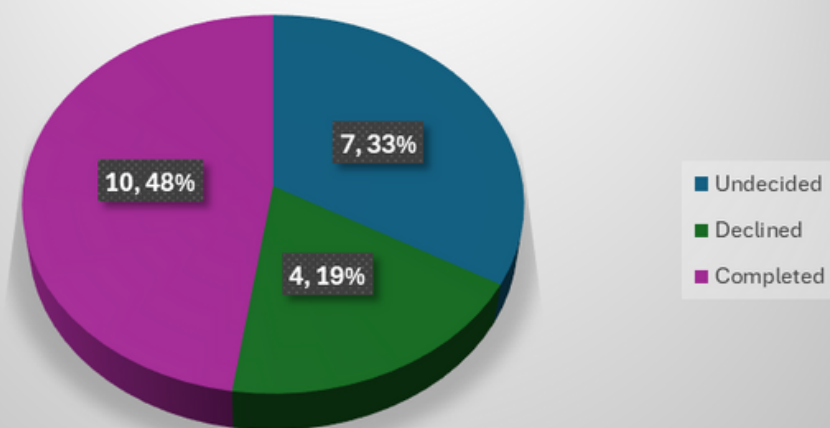
## HOSPITAL ACQUIRED INFECTIONS PROGRAM

**In 2023**, NCDHD initiated enhanced collaboration with long-term care and assisted living facilities, introducing FIT testing for trainers and providing support for Healthcare-Associated Infections (HAI) and outbreaks. This proactive approach has facilitated the development of prevention and control measures, along with the creation of procedures and toolkits for widespread use. The NCDHD team actively engaged in weekly calls with Nebraska DHHS and participated in Healthcare Infection Prevention and Control (IPC) foundational trainings.

**"I appreciated the opportunity to engage with various facilities and train 26 employees across the district."**

**Danielle Roessler, ERC**

**NCDHD LTC/ALF Participation in Fit Testing**



Dr. Salman Ashraf, Medical Director of the Healthcare-Associated Infections and Antimicrobial Resistance Program at DHHS, lauded the NCDHD staff for their outstanding efforts in training facilities throughout 2023.



## EMERGENCY RESPONSE

- A Hazard Mitigation Plan was completed and adopted for Holt, Knox and Antelope Counties.
- Hazard Mitigation Planning is complete for the Santee Sioux Nation, the plan is being revised and then will be presented to the Board of Health.
- Hazard Mitigation Planning has just begun for Boyd, Keya Paha, Rock, Brown and Cherry Counties.
- Hazard Mitigation Planning has just begun for Pierce County which is participating with a number of other Northeastern Nebraska counties.
- An informational meeting with the Medical Reserve Corps and Citizen Corps Programs was hosted by NCDHD to explore services for the district.
- Danielle Roessler, ERC, visited all local hospitals with Dennis Colsden from RROMRS to discuss emergency planning.
- Danielle has been participating in a series of meetings about disability awareness.
- Danielle was chosen to sit on the discussion panel at the Annual Emergency Preparedness Seminar in October.
- In December, Danielle learned that she had been awarded a scholarship to attend the Rural Public Health Emergency Preparedness Workshop in part with the NACCHO 2024 Preparedness Summit in Cleveland, Ohio in March 2024, all attendance costs are included in the scholarship.





# LEAD

## WATER INFRASTRUCTURE IMPROVEMENTS FOR THE NATION (WIIN)



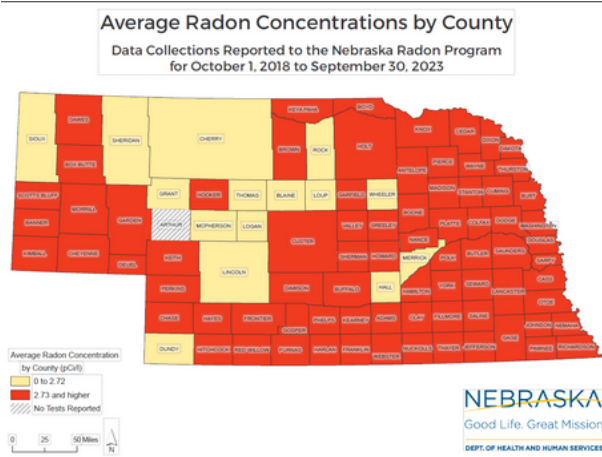
The U.S. Environmental Protection Agency (EPA)'s 3Ts for Reducing Lead in Drinking Water in Schools and Child Care Facilities was developed to help schools and childcare facilities to implement a voluntary program for reducing lead in drinking water. This EPA program is focused on promoting voluntary testing of drinking water for lead, taking corrective action if problems are identified, and sharing testing results and plans for reducing lead exposure in drinking water with parents, staff, students, and the community at large.

As recently as 2016, more than 34,000 Nebraska children under six years old were tested for lead; 411 of them had elevated levels of lead in their blood. Exposure to lead can seriously harm a child's health and cause well-documented adverse effects such as:

- Damage to the brain and nervous system
  - Slowed growth and development
  - Learning and behavior problems
  - Hearing and speech problems

NCDHD continues to promote lead testing in the schools and licensed daycares in the district. Daycares have been difficult to reach, so NCDHD reached out to Tonya Hytrek, who is the state's Consultant Supervisor for CACFP and does regular visits to facilities. She has been delivering flyers for the daycare providers and encouraging testing and educating them on the importance of testing. We have acquired a few more providers that have agreed to test since implementing this.

# RADON



Radon is everywhere, under every home in every neighborhood in every community. The colorless and odorless radioactive gas - the No. 2 overall cause of lung cancer deaths and the top lung-cancer killer of non-smokers - seeps into all homes. The environmental toxin, however, can pose a health danger in one home while the home across the street has an acceptable gas level. Nebraska is the No. 3 state in the nation with the potential for high radon levels, with the eastern third of the state the most vulnerable. Iowa is the No. 1 state with the potential for high radon levels.

**NCDHD continues to offer short-term radon test kits at a reduced price. Kits may be purchased online, in office or by calling the office. Kits are offered at \$10.00/plus tax per kit.**

This past year NCDHD has teamed up with Debra Dougher and Dr. Neville Irani, MD with the HQUIP (Healthcare Quality Improvement Platform) Program to encourage lung cancer screening in adults with limited access to facilities that offer low dose CT's. Thus far, NCDHD has partnered with Avera St Anthony's Hospital and Avera Creighton Hospitals to promote this preventive measure. We hope to encourage other CAH in the district to partner with and help with early detection of lung cancer due to our district having Radon levels greater than 4 pCi/L.



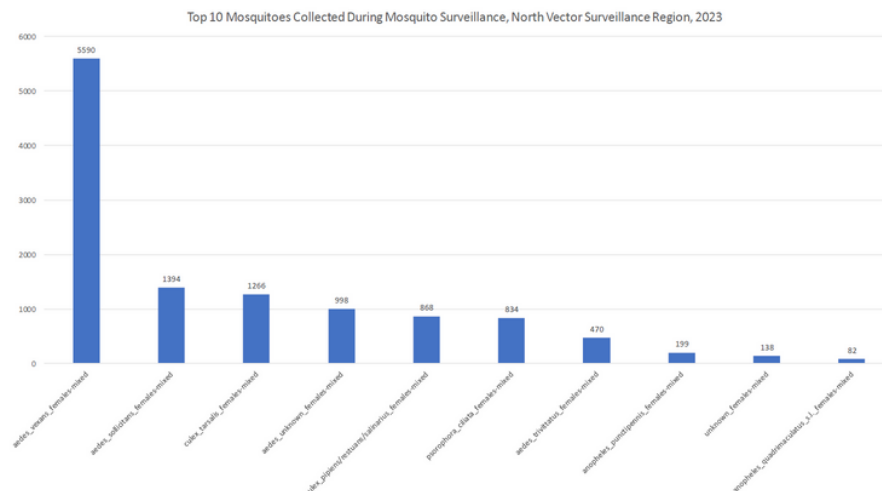


# VECTOR BORNE ILLNESS

## West Nile Virus (WNV) Testing

- Mosquito pool testing results (from weeks 38 & 39)
- 1568 pools from 21 counties tested
- 3 pools tested positive for WNV from 3 counties .
- 0 pools tested positive for St. Louis Encephalitis (SLE) virus
- 224 WNV positive (14.3%) mosquito pools detected in 18 counties
  - Culex pipiens/restuans/salinarius (n = 76)
  - Culex tarsalis (n =133)
  - Culexunidentifiable (n = 15)
- 1 SLE positive (0.07%) mosquito pool detected
- All surveillance regions reported at least 1 WNV positive pool during the season

Educational materials along with insect wipes were distributed at farm and home shows. Vector control wipes and dunks were offered to each of the counties for use at community events and larva control in standing water and ponds.



NCDHD had their first year of collecting Ticks at Merritt Reservoir, Keller State Park and Niobrara State Park. A total of **262 ticks were collected** amongst all three parks over a two month period.





# ENVIRONMENTAL HEALTH



Planning for the Nebraska Local Environmental Public Health Capacity Building Framework began in October 2023.

Year 2-5 Workplan was submitted in November.

Areas of focus are Prevention of Childhood Lead Poisoning, Air Quality, and Promoting Safe Drinking Water for All Nebraskans. Amy Latzel will be taking the lead as the Environmental Health Coordinator to get this program off and running.



# MILES OF SMILES



- Miles of Smiles (MOS) is a school based oral screening and fluoride varnish program that is available to preschool, elementary, and middle school age students within the nine county health district.
- In 2023 the program received the Sustained Excellence in Nebraska Oral Health award from DHHS.
- The Program contracts with two Public Health Authorized Registered Dental Hygienists.
- Each participant received a toothbrush and toothpaste along with oral health education.
- We completed 3,938 dental screenings and 3,265 fluoride varnish applications.
- 489 children were referred for suspicious areas. 45 children were referred for urgent dental care.
- Sara Twibell handed over the oral health coordinator role to Mindy Spencer in July



**Morgan Dvorak, one of our Public Health Registered Hygienists, at clinic**

**Dental caries/cavities remain the most prevalent chronic disease in children nationwide.**



# SELF-MONITORING BLOOD PRESSURE PROGRAM



**Feel Better. Live Better. Lower Your  
Blood Pressure for Better Health.**

## **Program Highlights:**

- **Educational Resources:** Participants gain access to comprehensive educational resources, ensuring they are well-equipped with the knowledge needed for effective self-monitoring.
- **Ongoing Support:** A key feature of the program is the continuous support provided to participants. Our commitment extends beyond resources to ensure participants feel supported.
- **Regular Blood Pressure Monitoring:** Encouraging participants to monitor their blood pressure regularly forms a crucial aspect of the program. This simple yet impactful action serves as a proactive measure for health management.
- **Detailed Reports to Healthcare Providers:** To facilitate seamless communication, a final report summarizing participants' blood pressure data is submitted to their primary healthcare providers. This ensures that healthcare professionals are kept in the loop about participants' progress.
- **Program Objective:** The primary objective of the Self-Monitoring Blood Pressure Program is to mitigate the risk of hypertension-related complications within our community. By fostering a culture of active health management, we aim to enhance overall health outcomes for our community members.
- **Next Steps:** As we move forward, our focus remains on providing valuable resources, support, and encouragement to participants. Continuous improvement and adaptability are at the core of our approach, ensuring that the program evolves to meet the dynamic needs of our community.
- **In conclusion,** the launch of the Self-Monitoring Blood Pressure Program marks a significant step towards community-driven health initiatives. We look forward to witnessing positive health outcomes and a stronger, healthier community as a result of this program.



Sr. Midwest Health Director: Tim Nikoli;  
2023-'24 HeartCorps Member TyLinn Dodd

# PARTNERING WITH HEARTCORPS

Program of AmeriCorps and  
American Heart Association

## About AmeriCorps and HeartCorps

For years, [AmeriCorps](#) has worked to make service to others an indispensable part of the American experience. Through the nation's most trying times, they have come together to help those in need by bringing out the light of human kindness through volunteer work. They provide pathways to quality public health-related careers through onsite experience, training, and more, to gain members who reflect the communities they will serve.

In 2022, [AmeriCorps](#), along with the [Centers for Disease Control and Prevention](#) and the [American Heart Association](#), created and launched the [HeartCorps](#) program. The goal is to improve cardiovascular (heart) health in rural communities, especially those that are currently or historically underserved. The members recruited for each community will be able to provide information and aid in finding resources needed for heart health and hypertension (high blood pressure) awareness, while helping to create partnerships and lasting bonds within the community. Members serve 1-2 years but the impact they have will last well beyond that.



## Why it's Important:

Nearly half of all Americans have high blood pressure, and many don't know they have it. Uncontrolled high blood pressure is a silent killer that causes unnecessary and inequitable disease, disability and death, robbing us of precious time with loved ones. It can cause heart attacks, heart failure, stroke and other devastating conditions. We must keep track of our health so that we can experience life without fear of poor health holding us back, especially when it is preventable!

## Together We Will:

- Increase personal blood pressure awareness and management of high blood pressure in the community.
- Increase access to blood pressure cuffs
- Create media surrounding heart health programming and awareness of the risks of abnormal blood pressure.
- Offer Bingocize
- Increase continuous access to food and improved access to health foods for those who rely on food pantries.
- Educate on hands-only CPR.



American  
Heart  
Association



**AmeriCorps**



**NCDHD, through grant funding, supports and staffs Substance Abuse Prevention Coalitions in our 9-county district. These coalitions are the heartbeat of NCDHD's Substance Abuse Prevention initiatives and strategies. The mission behind each county coalition is to bridge the gap between communities and schools.**

# ALCOHOL/SUBSTANCE ABUSE PREVENTION

## COMMUNITY ENGAGEMENT

- 2023 Opioid Community survey presented and 291 responses received
- O'Neill Public High School students created a Substance Abuse prevention commercial (1.84k subscribers)

## EDUCATION

- Bright Horizons & St. Mary's partnered together to raise awareness on human trafficking reenactment skit: 87 participants
- Holt/Boyd CCC Child & Safety Walk showcased coalition efforts
- #it'sokaytonotbeokay
- DRE Training: 4 sessions
- 1st Responders Community Substance Abuse Program: 10 participants
- STOPDNE Presentation in O'Neill: 9 attendees

## DATA ANALYSIS

- 32- 1 on 1 coffee chats conducted with local community members for data collection and collaboration

## MEETINGS & EVENTS

- 34 mini coalition meetings
- 6 ASAP meetings
  - Scare in the Square: 500 participants
  - Valentine Gear Up Event: 75 attendees
  - Valentine Teen Night: 157 students attended
  - Kevin Hines (Suicide Prevention): 140 attendees
  - Mike Donahue (Value Up): several presentations= 2,045 students/staff participated
  - Helmet Safety: reached 64 kids



# ALCOHOL/SUBSTANCE ABUSE PREVENTION

## TRAINING

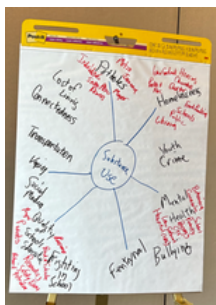
- 3 rounds of National Coalition Academy
- RX and Illicit Drug Conference
- Just the Facts Training

## DISPERSAL OF RESOURCES

- 200 medication lock boxes and DeTerra Drug Disposal pods distributed across our 9 counties

## NARCAN PROGRAM

- 2 local first responders registered for the Narcan program



The collaborative efforts in 2023 demonstrated significant outreach and education in alcohol/substance abuse prevention. The diverse range of activities and engagement with communities has contributed to raising awareness and building capacity for a healthier, safer environment.

## Did You Know?

### FOR YOUTH ALL SUBSTANCE USE IS RELATED

A NATIONALLY REPRESENTATIVE STUDY OF AMERICAN YOUTH AGED 12-17 SHOWED THAT

THOSE WHO USED ALCOHOL IN THE PAST MONTH WERE:

5.8X MORE LIKELY TO USE MARIJUANA

3.8X MORE LIKELY TO USE CIGARETTES

4.8X MORE LIKELY TO USE ILLICIT DRUGS

RATES OF OTHER DRUG USE WERE EVEN HIGHER FOR THOSE WHO REPORTED PAST MONTH BINGE OR HEAVY ALCOHOL USE



National Survey on Drug Use and Health



Popcorn Bags info & logo

## PREVENTION ACTIVITIES

- 6 Responsible Beverage Server Trainings (RBST) provided
- 153 Alcohol/Tobacco Compliance Checks conducted
- 2nd Annual Coat Drive: 40 coats donated
- Reb Ribbon Week
  - Impaired Driving activity & Pig Lung Demonstrations reaching 197 students/staff to area K-12 students.
  - STOPODNE presentation to 164 6-12th grade students
  - Prevention popcorn bags distributed to area schools



# IMMUNIZATION PROGRAM

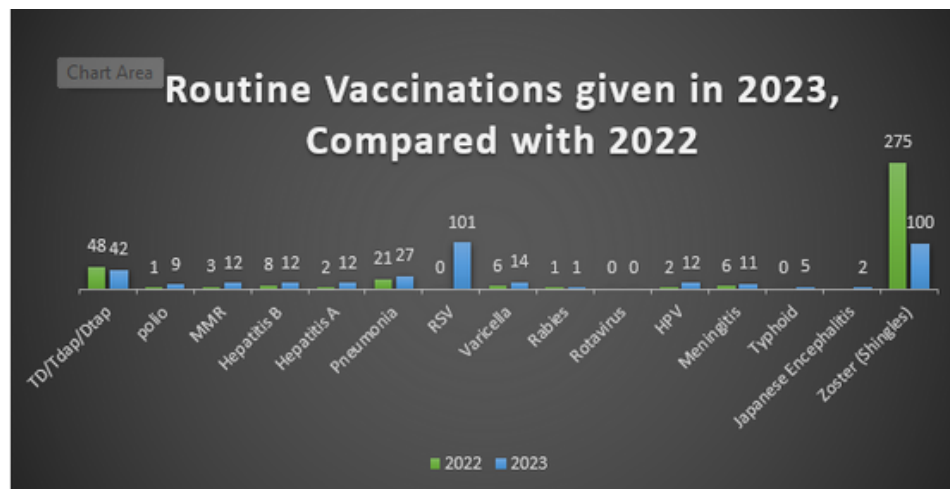
NCDHD continues to be a provider for the Vaccines for Children (VFC) and Adult Immunization Program (AIP). These programs allow us to vaccinate persons without insurance or with insurance that does not cover vaccinations for free/reduced cost.

NCDHD Mobile Clinic schedule	
Town/Community	Frequency in 2023
Ainsworth	Every other month
Butte	Every other month, stopped in July
Bloomfield	Every other month
Niobrara	Every other month
Pierce	Every other month, stopped in July
Neligh	Every other month, stopped in July
Santee	Every other month, stopped in July
Valentine	Every other month
O'Neill (NCDHD Office)	Every Thursday

All clinics were held indoors this year, except Plainview during flu shot season. All recommended vaccinations for adults and children are offered at O'Neill clinic. At mobile clinics, Shingles, pneumonia, Tdap, flu, and COVID-19 vaccines are routinely offered. Other vaccinations are offered but prior notification is needed. In 2023 Shingles and RSV saw strong uptake.

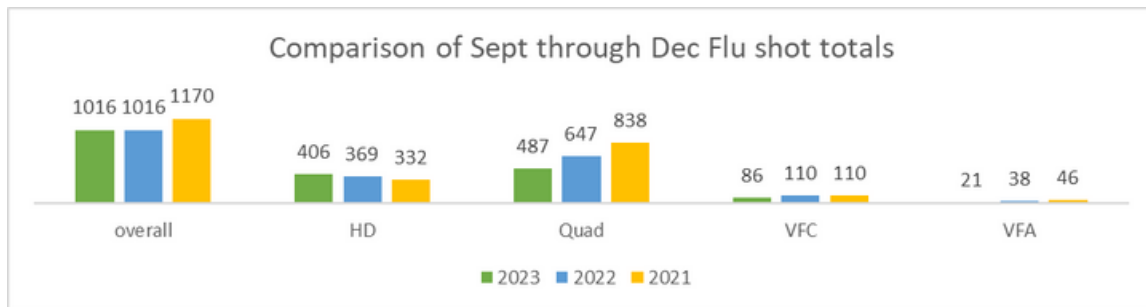
## Other notable activities:

- NCDHD was notified in the summer that Niobrara no longer has vaccination services at their clinic. Seventh grade vaccines were completed on several students there. An event for back-to-school vaccinations is being planned in the summer for 2024 to meet this need.
- NCDHD has served several persons needing immigration vaccinations and travel vaccinations.



# INFLUENZA VACCINE

51 Flu Shot clinics were held in the fall of 2023. As in the past years with the continuation of mobile clinics through the year, flu shots were offered at all NCDHD clinics from September through April. A snapshot of clinic numbers for fall compared with 2021 and 2022 can be seen in the graph.



Numbers overall are the same as last year, but slightly lower than 2021. Nationally, less people are receiving a flu shot. Our High Dose (HD) totals have continued to increase.



# COVID-19 VACCINE

**746 doses of the fall  
2023 COVID-19  
booster administered**



NCDHD also continued with COVID-19 vaccinations in 2023.

- January-Booster doses were expanded to include children 12-15 years, booster time limit was shortened to 5 months, and a 3rd primary dose was added for children 5-11 years that are immunocompromised.
- April-a 2nd booster dose was approved for older people and immunocompromised people were approved to get a booster every 2 months.
- September-formulation for 2023-2024 released, all vaccine in inventory was no longer approved, COVID vaccinations ceased on 9-14-23 and resumed on October 4 when supplies were received.

COVID-19 vaccine switched from being available through the federal government to being commercial this fall, resulting in NCDHD and other entities having to purchase vaccine for those that do not qualify for VFC or VFA programs. NCDHD obtained a steady supply in October and has been offering it since.

NCDHD has continued to support the nursing homes and assisted living facilities in our district in their efforts to vaccinate staff and residents through our relinquishment program. This program has been utilized by 5 entities consistently the last year allowing 95 persons to be up to date on their vaccines. NCDHD also worked with 3 of our Assisted Living Facilities to provide flu, RSV and COVID-19 vaccinations to their residents on site.



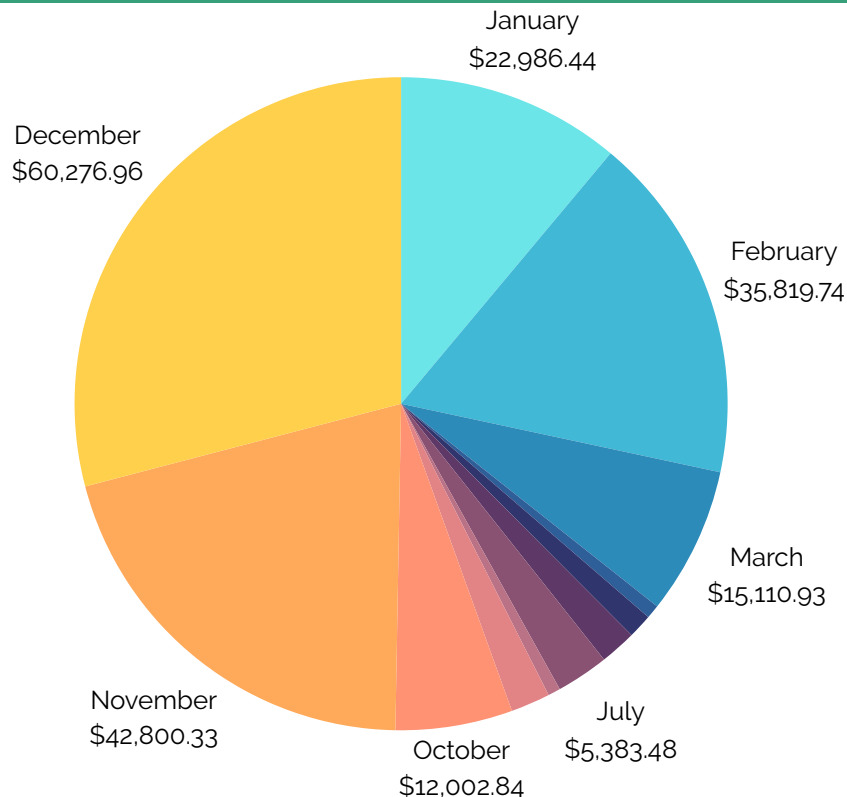
## VACCINE BILLING

Health billing is still current and up-to-date with claim submission. We are working to fix any errors or denials that have come back to us and get them resubmitted in a timely manner. Insurance paid on 91% of flu and 91% of COVID-19 immunizations.

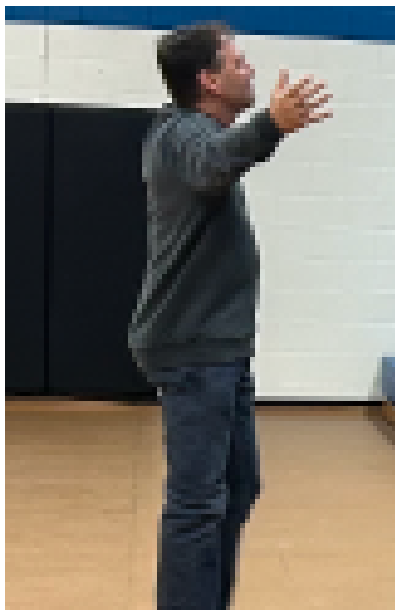
Bill practices continue to improve for other routine immunizations. In 2023 we started offering the RSV vaccine. These claims have been successfully submitted to Medicare Part D through our TransactRX program that was implemented in June. We have seen remits come through with other insurance carriers to cover our cost.

The Health Departments have put together a community of practice with a professional coder. This has proven to be a knowledgeable and beneficial opportunity to have this coding specialist learn from and share any billing issues that may arise.

We will be having those billing meetings 2-3 times a month, and she is always available by email. Marci is on board for the next 2 years of service to Nebraska's Health Departments.







NORTH CENTRAL DISTRICT HEALTH DEPARTMENT

O'NEILL, NEBRASKA

FINANCIAL STATEMENTS

JUNE 30, 2023



NORTH CENTRAL DISTRICT HEALTH DEPARTMENT  
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# **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

Phone: 308-728-3015  
Fax: 308-728-7977

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
North Central District Health Department  
O'Neill, NE 68763

### **Opinions**

We have audited the accompanying cash basis financial statements of the governmental-type activity and each major fund of the North Central District Health Department (the Health Department), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Health Department's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental-type activity and each major fund of the Health Department as of June 30, 2023, and the respective changes in cash basis financial position, and where applicable, cash flows thereof for the year then ended in accordance with the cash basis of accounting as described in Note A.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United State of America 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 Health Department, 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 A 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 that matter.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note A, 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Heath Department's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

## **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 generally accepted 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 generally accepted 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 Heath Department'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 Health Department'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 Health Department's basic financial statements. The Schedule of Expenditures – Cash Basis – General Fund is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information 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. The 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 Schedule of Expenditures – Cash Basis – General Fund is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Matters**

#### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and budgetary comparison information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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 November 22, 2023, on our consideration of the Health Department'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 the Health Department's 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 Health Department's internal control over financial reporting and compliance.

The financial statements referred to above do not include the audit of the expenditures of federal awards of the Health Department for the year ended June 30, 2023. That audit was performed by Porter and Company, P.C. Our opinion is not modified with respect to that matter.

*Lammus, Abel: Kapsu, CPA 3*

Ord, Nebraska  
November 22, 2023

## MANAGEMENT'S DISCUSSION AND ANALYSIS NORTH CENTRAL DISTRICT HEALTH DEPARTMENT

This section of North Central District Health Department's (the Health Department) annual audit report presents our discussion and analysis of the Health Department's financial performance during the fiscal year that ended on June 30, 2023. Please read it in conjunction with the Health Department's financial statements, which follow this section.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The Health Department utilizes the provisions of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into three components: (a) net investment in capital assets; (b) restricted; and (c) unrestricted.

This annual report consists of three parts: (1) Management's Discussion and Analysis (this section); (2) the Basic Financial Statements; and (3) Supplemental Schedules.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements. The statements are followed by a section of supplemental information that further explains and supports the information in the financial statements.

### **FINANCIAL HIGHLIGHTS (Detailed Information Follows Later in this Discussion & Analysis)**

The prior year financial information for the District has been restated to reflect a change in accounting basis from a modified cash basis to cash basis.

The Health Department's total net position, as compared to the prior fiscal year, increased by \$615,928.

During the year the Health Department's revenues of \$2,465,388 were \$281,573 more than the prior year's revenues of \$2,183,815.

During the year the Health Department's expenditures of \$1,849,460 were \$221,364 less than the prior year's expenditures of \$2,070,824.



## FINANCIAL ANALYSIS OF THE HEALTH DEPARTMENT AS A WHOLE

**TABLE 1  
NET POSITION**

	<b>Governmental Activities</b>	
	<b><u>2023</u></b>	<b><u>2022</u></b>
Cash	\$ <u>931,742</u>	\$ <u>315,814</u>
Net Position:		
Restricted for Public Health Activities	\$ <u>931,742</u>	\$ <u>315,814</u>

**TABLE 2  
CHANGES IN NET POSITION**

	<b>Governmental Activities</b>	
	<b><u>2023</u></b>	<b><u>2022</u></b>
Revenues:		
Program Revenues	\$2,462,870	\$2,170,603
General Revenues	<u>2,518</u>	<u>13,212</u>
Total Revenues	\$2,465,388	\$2,183,815
Program Expenditures:		
Public Health	<u>1,849,460</u>	<u>2,070,824</u>
Change in Net Position	\$ 615,928	\$ 112,991
Beginning Net Position	<u>315,814</u>	<u>202,823</u>
Ending Net Position	\$ <u>931,742</u>	\$ <u>315,814</u>

The largest single source of receipts for the Health Department is payments from the Nebraska Department of Health and Human Services. These payments include funding for both State and Federal programs.

The Health Department's payments from the Nebraska Department of Health and Human Services for 2022-2023 totaled \$1,648,670 and for 2021-2022 totaled \$1,150,086.

## FINANCIAL ANALYSIS OF THE HEALTH DEPARTMENT'S FUNDS

### Governmental Fund

The General Fund is the principal operating fund of the Health Department. The fund balance of the General Fund at June 30, 2023 was \$931,742 which increased by \$615,928 during the year ended on that date.

### GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the 2022-2023 fiscal year, the Health Department's General Fund position increased by \$621,800 over budget. The following table provides a detailed overview of the increase:

**TABLE 3  
BUDGETARY COMPARISON**

	<b>Governmental Activities</b>		
	<b>2022-2023 Budget</b>	<b>Year-End Actual</b>	<b>Difference</b>
<b>Beginning Balance</b>	\$ 309,942	\$ 315,814	\$ ( 5,179)
Total Receipts	2,166,391	2,465,388	298,997
Total Expenditures	(2,166,391)	(1,838,409)	327,982
<b>Ending Balance</b>	<u>\$ 309,942</u>	<u>\$ 931,742</u>	<u>\$ 621,800</u>

As detailed in the table, total receipts were \$298,997 over budget, and total expenditures were \$327,982 under budget.

### CAPITAL EXPENDITURES

Health Department capital expenditures during the year ended June 30, 2023 were as follows:

2023 Chrysler Pacifica Van	\$ 40,480
Building Improvements	<u>32,445</u>
	<u>\$ 72,925</u>

## **CONTACTING THE DEPARTMENT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens and taxpayers a general overview of the Health Department's finances and to demonstrate the Health Department's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information, contact the North Central District Health Department, 422 E Douglas Street, O'Neill, Nebraska 68763. Our telephone number is (402) 336-2406, our fax number is (402) 336-1768 and our email address is [heidi@ncdhd.ne.gov](mailto:heidi@ncdhd.ne.gov).

NORTH CENTRAL DISTRICT HEALTH DEPARTMENT  
STATEMENT OF NET POSITION - CASH BASIS  
GOVERNMENTAL FUND  
June 30, 2023

	<u>Primary Government</u> <u>Governmental</u> <u>Activities</u>
ASSETS	
Cash	\$ <u>931,742</u>
NET POSITION	
Restricted for Public Health Activities	\$ <u>931,742</u>

The accompanying notes are an integral part of these financial statements

NORTH CENTRAL DISTRICT HEALTH DEPARTMENT  
STATEMENT OF ACTIVITIES - CASH BASIS  
GOVERNMENTAL FUND  
For The Year Ended June 30, 2023

	<u>Public Health</u>
EXPENDITURES	
Salaries, Wages and Benefits	\$ 888,837
Seminars, Training and Travel	73,274
Capital Expenditures	72,925
Other Program Expenses	<u>814,424</u>
Total Expenditures	\$ <u>1,849,460</u>
PROGRAM REVENUES	
Charges for Services	\$ 572,173
Operating Grants and Contributions	<u>1,890,697</u>
Total Program Revenues	\$ <u>2,462,870</u>
Net Program (Expenditures) Revenues	\$ <u>613,410</u>
GENERAL REVENUES	
Interest Income	\$ 2,297
Other	<u>221</u>
Total General Revenues	\$ <u>2,518</u>
Change in Net Position	\$ 615,928
Net Position - Beginning	<u>315,814</u>
Net Position - Ending	<u><u>\$ 931,742</u></u>

The accompanying notes are an integral part of these financial statements



NORTH CENTRAL DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The North Central District Public Health Department (the Health Department) is a public service agency created to protect and promote health, and prevent disease and injury. Public health services are population-based, that is services which are focused on improving the health status of the population, as opposed to primary care providers who respond to the treatment of individuals.

To accomplish this mission, public health departments balance three core government public health functions: assessment, policy development and assurance. These functions are essential to the maintenance of population-based services.

The Health Department was created in 2002 as required by Nebraska LB 692 which requires all counties to be served by a public health department serving a minimum of three contiguous counties with a population of at least 30,000 people. The Health Department serves Antelope, Boyd, Brown, Cherry, Holt, Keya Paha, Knox, Pierce and Rock Counties in north central Nebraska.

The Health Department is governed by a seventeen member Board of Directors.

Basis of Accounting

The accompanying governmental funds financial statements are presented on the cash basis of accounting. The cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). The cash basis of accounting recognizes assets, net position/fund equity, revenues, and expenditures when they result from cash transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP).

As a result of the use of the cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and some accrued expenses and liabilities) are not recorded in these financial statements.

NORTH CENTRAL DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation

The Health Department utilizes the provisions of Statement No. 34 of the Government Accounting Standards board "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, ("Statement 34"). Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements and the classification of net position into three components - net investment in capital assets; restricted; and unrestricted. Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable), that do not conflict with or contradict GASB pronouncements. Although the Health Department has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Health Department has no such funds.

1989 FASB and AICPA Pronouncements Those provisions require Governments to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable), that do not conflict with or contradict GASB pronouncements.

Measurement Focus/Basis of Accounting

Statement 34 requires both government-wide and governmental fund presentation of the financial statements of the Health Department. The Health Department accounts for all activity within the General fund, thus the financial statement for the General fund also represents the government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the cash basis of accounting. Under the cash basis of accounting, revenues are recognized when collected rather than when earned and expenses are recognized when paid rather than when incurred. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operation in conformity with accounting principals generally accepted in the United States of America.

NORTH CENTRAL DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Accounting

The accounts of the Health Department are organized on the basis of funds. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities. The Health Department uses only one governmental fund to account for its activities.

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses and balance of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The differences between governmental fund assets and liabilities is reported as fund balance.

The Health Department reports the following major governmental fund:

General Fund - The General Fund is used to account for all financial resources of the Health Department. The General Fund balance is available to the Health Department for any purpose provided its expendable according to the general laws of the State of Nebraska, the bylaws of the Health Department and any grant restriction that may apply.

Budget Process

The Health Department is required by state law to adopt an annual budget. State Statutes of the Nebraska Budget Act provides the prescribed budget practices and procedures that governing bodies are required to follow. The budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

The Health Department Board submits a proposed operating budget for the following fiscal year commencing July 1. The operating budget includes proposed expenditures and means of financing them. Public hearings are conducted at a public meeting to obtain taxpayer comments. Prior to September 30, the budget is legally adopted by the Health Department Board through passage of a resolution.

NORTH CENTRAL DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. The Health Department had no nonspendable funds at June 30, 2023.

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by grantors or creditors.

Committed - Amounts that can be used only for specific purposes determined by a formal action by a Health Department Board resolution. The Health Department had no committed funds at June 30, 2023.

Assigned - Amounts that are designated by the Executive Director for a particular purpose but are not spendable until a budget resolution is passed or there is a majority vote approval by the Health Department Board. The Health Department had no assigned funds at June 30, 2023.

Unassigned - All amounts not included in other spendable classifications.

Restricted and Unrestricted Revenue

Grants and other funds that are restricted by the grantor are reported as increases in unrestricted net position if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized.

When both restricted and unrestricted resources are available for use, it is the Health Department's policy to apply the expense toward restricted resources first, then unrestricted resources as needed. In the governmental fund, the Health Department's policy is to apply the expenditures toward restricted fund balance first, then other less-restrictive (committed and then assigned fund balances) before using the unassigned fund balance.

NORTH CENTRAL DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets

Under the provisions of Statement No. 34 of the Governmental Accounting Standards Board, capital expenditures for infrastructures assets, such as building improvements, would be capitalized and the cost expensed over the estimated useful life of the assets. The Health Department prepares its financial statements under the cash basis of accounting. Under the cash basis of accounting, capital expenditures are recorded as disbursements when paid for by the Health Department and are not recorded in the governmental-type financial statements.

Compensated Absences

Compensated absences for vacation pay, sick pay and personal time are recognized by the Health Department when actually paid.

Economic Dependence

The Health Department received a majority all of its revenues from Federal and State programs through the State of Nebraska Department of Health and Human Services.

NOTE B: CASH AND INVESTMENTS

Nebraska statutes provide that the Health Department may, by and with the consent of the Board of Directors, invest the funds of the Health Department in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

Nebraska statutes also prohibit the accumulation of funds in any financial institution in excess of the amount insured by the Federal Deposit Insurance Corporation (FDIC), unless those funds are properly collateralized.

Cash

At June 30, 2023, the Health Department had \$929,549 of cash held by various financial institutions. Of that total, \$357,326 was insured by the FCIC and \$572,223 was collateralized by pledged assets held by the bank's agent but not in the Health Department's name.

NORTH CENTRAL DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

NOTE B: CASH AND INVESTMENTS (continued)

Cash for the Health Department at June 30, 2023 consisted of the following:

Checking Accounts	\$ 822,223
Savings Account	107,326
Cash on Hand	<u>2,193</u>
	<u>\$ 931,742</u>

Investments

The Health Department had no other investments at June 30, 2023.

NOTE C: EMPLOYEE BENEFITS

The Health Department contributes 18% of an employee's gross salary or yearly income to a cafeteria plan. Employees use this for contributions to a 457(b) plan and/or for health insurance in whatever mix they choose. The Health Department does not provide a company match to contributions to the 457(b) plan.

NOTE D: RISK MANAGEMENT

The Health Department is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered through the purchase of commercial insurance. The Health Department assumes liability for any deductibles and claims in excess of coverage limitations. Management believes that the coverage maintained is adequate to preclude any significant risk of exposure to the Health Department. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE E: SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 22, 2023, the date on which the financial statements were available for issue.



## SUPPLEMENTARY INFORMATION

NORTH CENTRAL DISTRICT HEALTH DEPARTMENT  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
GENERAL FUND

For the Year Ended June 30, 2023  
(Unaudited)

	Budgeted Amounts <u>Original and Final</u>	Actual <u>Amounts</u>	Variance With Final Budget <u>Positive (Negative)</u>
Fund Balance - Beginning of Year	\$ <u>309,942</u>	\$ <u>315,814</u>	\$ <u>5,872</u>
REVENUE			
Federal Receipts	\$ 1,393,500	\$ 1,356,543	\$ (36,957)
State Receipts	585,891	516,892	(68,999)
Local Receipts	<u>187,000</u>	<u>591,953</u>	<u>404,953</u>
Total Receipts	\$ <u>2,166,391</u>	\$ <u>2,465,388</u>	\$ <u>298,997</u>
Total Available Resources	\$ <u>2,476,333</u>	\$ <u>2,781,202</u>	\$ <u>304,869</u>
EXPENDITURES			
Public Health	\$ 2,166,391	\$ 1,776,535	\$ 389,856
Capital Improvements	0	32,445	(32,445)
Other Capital Outlay	<u>0</u>	<u>40,480</u>	<u>(40,480)</u>
Total Expenditures	\$ <u>2,166,391</u>	\$ <u>1,849,460</u>	\$ <u>316,931</u>
Fund Balance - End of Year	\$ <u><u>309,942</u></u>	\$ <u><u>931,742</u></u>	\$ <u><u>621,800</u></u>

NORTH CENTRAL DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF EXPENDITURES - CASH BASIS  
GENERAL FUND  
For The Year Ended June 30, 2023

Bank Charges	\$ 2,590
Building Maintenance	8,796
Capital Expenditures	72,925
Communications	74,706
Contracted Services	410,538
Dues and Subscriptions	24,048
Education and Training	15,893
Fees	3,767
Health Resources and Supplies	144,539
Insurance	28,364
Meetings and Conferences	22,479
Mileage	448
Miscellaneous	33,357
Office Expenses	51,452
Professional Services	31,242
Rent	1,025
Travel	15,164
Vehicle Expenses	19,290
Wages and Benefits	<u>888,837</u>
Total Expenditures	\$ <u>1,849,460</u>

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

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Charles Abel, CPA  
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## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
North Central District Health Department  
O'Neill, NE 68763

We have audited, in accordance with 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-type activity and each major fund of the North Central District Health Department, (the Health Department) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Health Department's basic financial statements and have issued our report thereon dated November 22, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Health Department's internal control over financial reporting (internal control) as a basis for designing 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 Health Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Health Department'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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as items 2023-1 and 2023-2, that we consider to be significant deficiencies.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Health Department'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.

### **The North Central District Health Department's Response to Findings**

The Health Department's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Health Department's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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.

*Lammus, Abel Kape, CPA*

November 22, 2023

NORTH CENTRAL DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF FINDINGS AND RESPONSES  
For The Year Ended June 30, 2023

2023-1 Segregation of Duties

Observation

Due to limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements and recording of transactions.

Recommendation

The Board and Management should review all transactions and all bank reconciliations on a monthly basis to provide additional oversight.

Response

The Board and Management will review them on a monthly basis.

2023-2 Preparation of Financial Statements

Observation

The Health Department does not have an internal control system designed to provide the expertise to prepare financial statements, including note disclosures, in accordance with the modified cash basis of accounting.

Recommendation

The Board of Directors and Management should review financial statements, including note disclosures, to understand the relationship to underlying data transactions.

Response

The Board of Directors and Management will review the financial statements, including note disclosures that are being presented.



### **Presidents' Award Nomination:**

Annually the Nebraska Association of Local Health Directors (NALHD) honors an individual or organization that has demonstrated outstanding **commitment to ensuring that all Nebraskans have access to what they need to be healthy and well.** Awardees are recognized for their efforts that advance public health statewide and/or support the success of all local health departments.

Winners will be presented their award during the opening luncheon at the 2024 Public Health Conference.

Per award restrictions, the nominee cannot be current members of the NALHD Board or currently serving political officials.

Heidi can make up to 2 nominations. **Nominations are due by 12PM CST on Monday Jan. 29.**

Past recipients:

- Dannette Smith, CEO of the Nebraska Department of Health and Human Services
- Matt Blomstedt, Commissioner of the Nebraska Department of Education
- Jeff Stafford, CEO and Julie Fedderson, CMO of United Health Care (UHC) Community Plan

North Central District Health Department, 422 East Douglas Street, O'Neill, Nebraska 68763

Date Created:	1/2024
Assigned Annual Review Period:	At least every 5 years
Reviewed Date:	
Revised Date:	
Approved By:	
Approval Date:	

**Number: XXXXX**

**Standard Operating Procedure (SOP): #-###**

**Subject:     *Utilizing Language Access Services***

**Scope:     All Employees**

## PROCEDURE

NCDHD strives to provide culturally and linguistically appropriate services to all clients. To accommodate language access needs, translators can be used by NCDHD staff when appropriate. Priority for translation services should be used to assist community members in understanding and making informed decisions about their medical care.

Onsite translators are the preference, when available.

The Propio translation services is a paid, contracted service that offers on demand translation for most languages including American Sign Language. NCDHD staff should use this service, on demand, as needed per their personal judgment. The service charges the department per minute. Staff should strive to be thorough but proficient when using the service. A purchase order is not needed to use this service. The program utilizing the line should state their three-digit program code prior to starting translation services for tracking purposes.

Other resources such as DeepL and Google Translate may be used, when situationally appropriate.

Should staff need to contract with Propio or other translation services for special projects or paper document translation, a purchase order should be approved with an identified funding source.