

**Panhandle Public Health District
Board of Health Agenda**

Date: March 13, 2025			
Time: 8:00 am – 9:30 am			
Online Zoom Line: https://us02web.zoom.us/j/85604430763			
Phone: (346)248-7799 Access Code 85604430763#			
Public Option: PPHD Scottsbluff Office, Room 4, 18 W 16 th Street, Scottsbluff, NE			
Topic	Exhibit – number indicates electronic copy	Who	Outcome
Call to Order, Open Meeting Act, & Introductions		D. Kling	
Consent Agenda <ul style="list-style-type: none"> • Approval of Agenda • January 2025 Meeting Minutes • Directors Report – March 2025 • Upcoming Training Opportunities 	00 – White 01 – White 02 – Purple 03 – White	D. Kling	Motion
FY 2024 Audit Report	04 – White	K. Wiechman L. Post	Motion
Finance Committee Report December 2024 Financial Statements & Program Spreadsheets	05 – Orange 06-07 – Blue	S. Williamson	Vote
Cost Allocation Change		S. Williamson	Status Update
Committee Assignments – Policy, Finance		J. Davies	Motion
Adding a class for HRA Contributions vs Cash in Lieu		J. Davies	Motion
Legislative Update		J. Davies	Status Update
Measles & Avian Influenza (H5N1) Update		P. Schnell	Status Update
Colon Cancer Education		C. Farris	Status Update
Strategic Plan Update	08 - White	S. Williamson	Status Update
Accreditation Update		S. Williamson	Status Update
Other Business		D. Kling	Status Update
Public Comment			
Meeting Adjourns		D. Kling	Motion

Next Meeting Date: May 8, 2025

Time: 8:00 am – 9:30 am

Place: Pioneer Room, Gering Civic Center, 1050 M Street, Gering, NE

See back for a glossary of program, process, and partner names

Program & Processes:	
BT – Bioterrorism	MRC – Medical Reserve Corps
CIA – Clean Indoor Air Act	PPC – Panhandle Prevention Coalition
COP – Children’s Outreach Program	PRMRS – Panhandle Regional Medical Response System
KFND – Kids Fitness and Nutrition Day	PWWC – Panhandle Worksite Wellness Council
HFA or HV – Healthy Families	TFN – Tobacco Free Nebraska
MAPP – Mobilizing for Action through Planning and Partnerships	WNV – West Nile Virus
MHI – Minority Health Initiative	

Partners & Public Health Organizations:	
CAPWN – Community Action Partnership of Western Nebraska	PHAB – Public Health Accreditation Board
DHHS – Nebraska Department of Health and Human Services	PPI – Panhandle Partnership aka “The Partnership”
NACCHO – National Association of City and County Health Officials	SACCHO – State Association of City and County Health Officials
NALBOH – National Association of Local Boards of Health	SALBOH – State Association of Local Boards of Health
NALHD – Nebraska Association of Local Health Directors	UNMC – University of Nebraska Medical Center
PHAN – Public Health Association of Nebraska	WCHR – Western Community Health Resources

**Panhandle Public Health District
Board of Health Meeting Minutes
January 30, 2025**

Prairie Winds Community Center, 428 N Main Street, Bridgeport, NE

Members Present		Member Absent	
Dan Kling	Sheridan County Commissioner	Bob Gifford	Banner County Spirited Citizen
Diana Lecher	Dawes County Spirited Citizen	Brian Brennemann	Grant County Commissioner
Dixann Krajewski	Garden County Commissioner	David Cornutt	Board Physician
Don Lease	Banner County Commissioner	Elyse Lukassen	Kimball County Commissioner
Jackie Delatour	Sioux County Spirited Citizen	Hal Downer	Sioux County Commissioner
Jim Reichman	Deuel County Commissioner	Joni Jespersen	Box Butte County Spirited Citizen
Kay Anderson	Morrill County Spirited Citizen	Jon Werth	Grant County Spirited Citizen/ Board Veterinarian
Kristin Wiebe	Scotts Bluff County Spirited Citizen	Mandi Raffelson	Cheyenne County Spirited Citizen
Pat Wellnitz	Sheridan County Spirited Citizen	Mary Gentry-Randall	Garden County Spirited Citizen
Randy Bohac	Kimball County Spirited Citizen	Mark Harris	Scotts Bluff County Commissioner
Randy Miller	Cheyenne County Commissioner	Mike Sautter	Box Butte County Commissioner
Susanna Batterman	Morrill County Commissioner	Vic Rivera	Dawes County Commissioner
		Vacant	Deuel County Spirited Citizen
		Vacant	Board Dentist

Staff Present		Guests Present	
Jessica Davies	PPHD Director		
Sara Williamson	PPHD Dep. Dir. Finance & Accreditation		
Tabi Prochazka	PPHD Dep. Dir. Health Promotion & Preparedness		
Megan Barhafer	PPHD Community Health Planner/ Performance Management Coordinator		
Amanda McClaren	PPHD Finance Coordinator		
Paulette Schnell	PPHD Dep. Dir. Clinical Services		

Key Actions Taken:
<ul style="list-style-type: none"> • Approved Cafeteria Plan 2025-2026 • Approved Dental Insurance 2025-2026 • Approved SciAps Quote • Approved 2023 CHIP Annual Report

Call to Order/Introductions:

President Kling called the meeting to order at 9:07 am. Quorum was not confirmed until 9:29 am. Introductions were made and Davies noted that Bob Gifford was replacing Marie Parker as the Spirited Citizen for Banner County and Elyse Lukassen will be the new appointed commissioner for Kimball County.

Legislative Update:

Until quorum could be attained, Davies provided legislative updates on funding allocated for public health, specifically LB 261, and shared a list of bills that are currently being tracked. Under this bill, PPHD would see a decrease of about \$231,000 in LB 585 and LB 1008 funds. Davies has a sample letter that board members can use to send their feedback to the legislature. These funds have allowed PPHD to leverage match for federal funds and address chronic disease and behavioral health work in the Panhandle. PPHD Healthy Families Program Manager Dez Brandt will also testify on LB 104, which will provide statute definition of home visitation.

Davies also advised the board to keep an eye on LB 203, which would change authority for approval of directed health measures to include both city and board of health approval, which would be difficult to enact in a timely manner.

Renovation of Hemingford Office:

The renovation work completed at the end of December and staff are fully back in the office. The office will be the feature business of Box Butte Development Corporation's Perfect Blend event on March 11.

Call To Order:

Quorum was confirmed at 9:29 am and President Kling called the meeting to order. Williamson noted that the meeting was being held in compliance with the Open Meeting Act and noted a copy at the front of the room. The regular meeting was publicized in the Star Herald and posted in the Nebraska Meetings online repository on January 25 and posted on PPHD's website on January 27. Roll was called and quorum was confirmed.

Consent Agenda:

Motion to approve as presented by Lease and seconded by Wellnitz. Voice vote with all in favor.

Finance Committee:

Williamson presented on behalf of the finance committee that met on November 6. The committee reviewed program spreadsheets, October and November financial statements and check details, and accounts receivable. Williamson reviewed the program spreadsheets and October and November financial statements with the board. She noted that the audit will be presented at the March board meeting. The audit is being conducted by HBE from Lincoln. With a motion to approve the financial statements as presented, a roll call vote was held with all in favor, none opposed or abstained.

Cafeteria Plan:

Williamson reviewed the annual cafeteria plan documents that will renew with a March 1 year. Williamson read the resolution to adopt the plan. Motion to approve the resolution by Batterman and seconded by Lease. Roll call vote took place with all in favor, none opposed or abstained.

Dental Insurance Renewal:

PPHD's dental plan year renews March 1. The quotes for PPHD's current plan showed a marked increase. PPHD reached out to their local agent, as well as NACO, for quotes. Three options were presented for review; The first option was the renewal option of the current plan, Option 9 Premier from BCBS marketplace, and the other two were options through BCBS from NACO. One NACO plan, Option 14, had a passive network, in which case employees would have to submit all claims after expenses were paid. The second NACO Plan, Option 3, was co-pay and deductible plan similar to the plan PPHD currently has but at a better cost. Davies recommended switching to the Option 3 plan from NACO.

Motion to approve the election of NACO BCBS Option 3 was made by Miller and seconded by Kling. Roll call vote with all in favor, none opposed or abstained.

SciAps Quote:

A quote was included in the board packet for a lead paint analyzer machine from SciAps. This machine will allow PPHD to continue testing homes for lead paint but does not require sourcing the isotope needed to run the machine, and instead uses x-ray tubes. The quote also included apps to test for lead in soil and consumer products such as toys and food, and included an extension pole to test out of reach areas like ceilings. Total quote was \$30,425.

Motion to approve the purchase of the SciAps lead paint analyzer with all apps and the extension pole for \$30,425 was made by Wiebe and seconded by Delatour. A roll call vote was held with all in favor, none opposed or abstained.

Director Evaluation:

When the board hired Jessica Davies as director, the plan was to conduct a 6-month evaluation. With Engel's retirement in December, this would put the evaluation in June. Williamson noted that past evaluations of the director included a 4-question survey sent to all board members and completion of the formal evaluation paperwork completed by the executive committee. The group agreed to continue this process. The evaluation will be completed in June and reviewed at the July board meeting.

2023 CHIP Annual Report:

Megan Barhafer, PPHD Community Health Planner and Performance Management Coordinator, provided a presentation on the 2023 Community Health Improvement Plan annual report. She noted work and key data changes under each of the priority areas of Behavioral Health, Housing and Homelessness, Early Childhood Care and Education, and Chronic Disease Prevention. Some of the data didn't change because new data is received every other year. This was the final year of this CHIP cycle.

A motion to approve the 2023 CHIP annual report as presented was made by Bohac and seconded by Wellnitz. Roll call vote with all in favor.

Strategic Plan:

No update as planning would be taking place after the board meeting.

Accreditation Update:

Williamson noted that many departments in Nebraska are working on accreditation-related activities, even if they may not be ready to pursue full accreditation. There is a statewide community of practice that meets monthly, a bi-monthly reaccreditation community of practice, and smaller sharing groups that meet to collaborate on accreditation work. PPHD is approaching the end of the second year as a reaccredited health department.

Other Business:

None.

Public Comment:

Wiebe provided an update on the Scottsbluff City Comp survey and encouraged all to complete the survey. One of the key initiatives is to get an aquatic center.

Batterman asked what PPHD was doing around education with schools, families, and professionals around pornography and child sexual abuse. PPHD is doing some work in this area around education, especially since it also ties to suicide rates, and ESU is providing presentations in the 2025-2026 school year.

Next Meeting Date:

The next meeting will be held virtually on Thursday, March 13, 2025, at 8:00 am.

Adjourn:

Kling adjourned the meeting at 10:20 am. Quorum was lost at this point and the group moved into strategic planning with PPHD staff, facilitated by Colleen Svoboda and Celeste Ehrenberg from UNMC College of Public Health.

March 2025 **Board of Health Report**

From the Director

New Board Members

Jess and Sara conducted a board orientation with Sara Quinn, the new Garden County Community-Spirited Citizen, and Elyse Schlake-Lukassen, the new Kimball County Commissioner. Judy Soper has been confirmed as the Deuel County Community-Spirited Citizen, and we're excited to have her back!

Annual Report

The annual report has officially been distributed! A BIG thank you to Marissa Peterson, Angie Shaw, and Linda Mundell for coordinating the counting and distribution, and to all of the PPHD team that was able to help with the distribution to area post offices. It truly was a group effort! The following includes some interesting stats:

- Distributed 41,422 copies through Every Door Direct Mail
- Mailed 119 copies to key partners, funders, senators, community leaders, and board members.
- QR Code Tracking:
 - MRC Link 3 scans
 - Radon 49 scans, 17 requested radon test kits
 - Purple Air 11 scans
 - Suicide Loss Support Group 5 scans
 - Training Calendar 24 scans
 - Professional Development 22 scans
 - CredibleMind 24 scans
 - Colon Cancer Kit 27 scans
 - QPR 7 scans
 - MHI 2 scans
 - HFA 3 scans
 - Lead Page 4 scans
- Online flipbook data (the company we purchased the printing through did this in addition at no extra cost):
 - Views 496
 - Visitors 194
 - Downloads 4
- Anecdotally, we receive a variety of calls about immunizations, willingness to help with 3rd Grade Wellness Day, referrals to the Situation Table, and more.

Staffing

Since we last reported, we have welcomed two new Home Visitation Specialists at the Hemingford office: Shawn Heilman and Kenzie Cassel. They started on March 3, and training is already underway. We are thrilled to have them join the Healthy Families team and to support the expansion in the northern Panhandle!

New Grant Applications & Contracts

Sherwood Foundation

We evaluated our priority areas for growth and identified potential gaps, then submitted a grant proposal to the Sherwood Foundation at the end of February to support the following initiatives:

- **Maternal Health** - Work to improve blood pressure monitoring and hypertension management practices among pregnant women in rural areas.
- **Driver's Safety** - Increased awareness and usage of proper car seat installation and safety measures. Expanded access to child safety resources for underserved families. Expanded access to Driver's Ed to rural teens.
- **Aging Population System of Care** - Enhanced collaboration and coordination of services for aging adults. Increased awareness of brain health and cognitive decline prevention among community members.
- **Social Determinants of Health** - Increased screening and better connection between individuals and community resources.

American Heart Association

We submitted a \$1,500 rural health mini-grant to support the maternal blood pressure initiative. They have received an overwhelming number of applications and notified Tabi they were excited with our application and will be working with Nebraska DHHS to provide a more robust amount of support to PPHD. We will be meeting with them on March 11, but we are excited to hear more!

Epidemiology and Laboratory Capacity for Infectious Disease (ELC) Program

This contract through Nebraska DHHS will:

- Strengthen Local Health Department Capacity for Infectious Disease Surveillance, Reporting, and Prevention
- Expand Infection Prevention, Control, and Outbreak Response Expertise

We are awaiting the final contract and looking forward to implementing the deliverables.

Legislative

Dez Brandt testified in front of the Nebraska Unicameral Health & Human Services Committee on February 7 regarding LB104, the Family Home Visitation Act. Her full update is in the Healthy Families section of this report.



Regarding LB261, the Governor's proposed budget, there has been progress, with \$3,000,000 reinstated from the initial \$4,500,000 cut, but we continue to work for the full reinstatement of these critical funds. The hearing is scheduled for Monday, March 10, at 12:30 PM MT, and Jess will be among five individuals testifying in support of the reinstatement.

The PPHD Board of Health letter addressing the impact of this reduction has been signed by Dan Kling and will be submitted with the other local health districts' packet next Monday. We remain optimistic and will continue working for the full restoration of public health funding.

Hemingford Office Renovation

We continue to get situated in the Hemingford office and will be hosting a Box Butte Development Corporation Coffee on March 11 @ 9:15am for area Box Butte County leaders. We welcome any board members to attend as well! If you are in the Hemingford area any time, please stop by and see the space and visit with our staff!

Promotional Campaigns

Marissa has taken on a coordination role to increase our reach through promotional campaigns and streamline the process. She has also been creating the YouTube videos.

MPOX 12/9-12/31

YouTube Ads we received 17,864 impressions and 8,058 views with an average view rate of 100% at 44.05% Streaming for this campaign, we received 123,298 impressions; 123,759 audio starts with 120,356 audio completions at 97.25% audio completion rate.

Common Sense Parenting 1/9-1/31

YouTube Ads, we received 29,760 impressions and 16,399 views, with an average view rate of 100% at 55.39%.

Streaming for this campaign, we received 71,758 impressions; 72,014 audio starts with 69,525 audio completions at 96.54% audio completion rate.

Credible Mind 2/7-3/5 (campaign runs through 3/30)

YouTube Ads, we received 29,323 impressions and 14,931 views, with an average view rate of 100% at 51.03%. Streaming for this campaign, we received 93,763 impressions; 94,091 audio starts with 91,148 audio completions at 96.87% audio completion rate.

Facebook Data

For the month of January, we had 95 Facebook Posts between 3 different Facebook accounts (Panhandle Public Health District, Panhandle Worksite Wellness, and Panhandle Prevention Coalition). Overall, for all three we received 78,173 Impressions, 1,575 Engagements, 293 Reactions, 76 shares, and gained 4 followers.

Lead- Marissa Peterson, Tabi Prochazka

Community Health Assessment and Community Health Improvement Plan

Work on the CHIP annual report is in progress. This should be available in the spring. The next MAPP steering committee meeting is March 11 at 3 PM over Zoom. During that meeting, the CHIP annual report will be presented for review. On February 27, the behavioral health work group came together to discuss updates to the work on Crisis Stabilization. The group will meet again on April 3rd as a follow up to discuss the RFP for the state opioid dollars which will hopefully be published.

Lead- Megan Barhafer

Minority Health Initiative

Collaboration with NMRC continues to create a plan to address some health needs identified during the Native American Health Needs Assessment. The second planning meeting was rescheduled for March 22 in Chadron, NE. Partners will review the vision and waves of change assessment completed at the November meeting and work together to create some priority areas to focus on in the coming years. The state approved a budget revision that will allow us to start a travel voucher program.

Lead- Kelsy Sasse

Performance Management and Quality Improvement

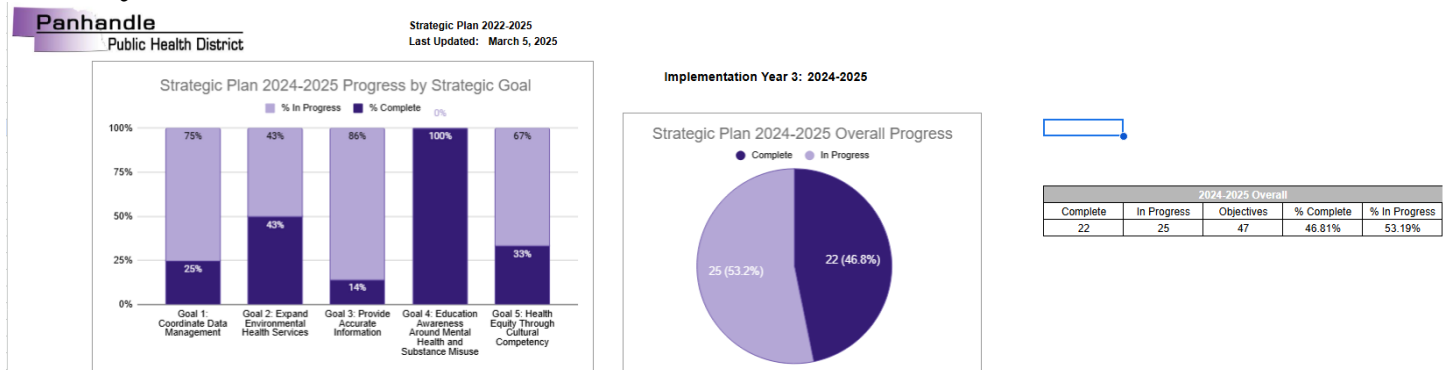
Metrics are available on the website here: http://www.pphd.org/performance_management.htm

Lead - Megan Barhafer

Strategic Plan

There was great staff and board engagement at the strategic planning retreat on January 30. Thank you to all that were able to spend time with us! Staff are meeting in March and April to complete the planning process and anticipate submitting the strategic plan for approval in May.

Year 3 - Q2



Lead - Leadership Team

Clinical Services

Vaccinations

In January and February, we continued providing vaccinations at our walk-in clinic. We also administered vaccines at three long-term care facilities. Additionally, we promoted and provided vaccinations and Cholestec screenings during the two-day Farm and Ranch Days event. Below is a picture of our staff on the first day of the event. We hosted the Panhandle Immunization Coalition, where we completed a survey about the services offered by area clinics and gathered input on future topics for our meetings.

Lead – Paulette and Tina Cook



NACCHO Adolescent Immunization Program

Paulette and Allyson have been actively participating in the NACCHO Adolescent Immunization Program's virtual meetings. We're strengthening local collaborations with schools and community events to better serve those who may face challenges accessing our regular clinic. We are developing another vaccination campaign that will be released in late spring that will focus on adolescent recommended vaccinations.

Lead-Paulette Schnell & Jessica Davies

HPV

HPV promotion included a page in the annual report to promote the Why 9 HPV project. We are planning a media campaign that will include social media starting in March. We were also able to obtain specific data about HPV completion rates by county from the state and will be working with local providers to increase the completion rate for the HPV series.

Nebraska Comp Cancer was selected to participate in the Tri-Networks Cancer Prevention Community of Practice. This initiative is designed to build the capacity of National Comprehensive Cancer Control Programs, cancer coalitions, and other partners to implement policy, systems, and environmental (PSE) change. Paulette and Allison have taken on the role as part of the leadership team for the state HPV work group. The state launched the Nebraska Cancer Strategy Plan in January. The workgroup that Ally and Paulette co-chair is a statewide effort to increase HPV vaccination. The local HPV campaign that was put into place last year by PPHD is being used as a template across Nebraska for HPV promotion.

Lead-Paulette Schnell, Allison & Jessica Davies

Munroe-Meyer Institute Clinics

We continue to coordinate the Medical Handicapped Children's Clinics and the Genetic Clinic. Sandy Preston has been hosting the clinics scheduled at St. Mary's in Scottsbluff. In January, we moved the clinic site from St. Marys to our PPHD office in Scottsbluff. This should provide a more coordinated effort with our staffing. Ally De Los Santos is now being trained to assist Sandy with the clinics.

Lead- Paulette Schnell, Staff-Sandy Preston

Healthy Brain Initiative

PPHD is committed to enhancing education and early detection of dementia and Alzheimer's disease. Paulette, our health strategist leading this initiative, has been providing presentations across the panhandle at Box Butte General, The Body Shop in Hemingford, student nurses, and Foster Grandparent Program. She is collaborating with two graduate students to provide community education and create a local resource list for individuals diagnosed with Alzheimer's. She has been meeting with local stakeholders and planning a Dementia Coalition that will have its kickoff meeting in May. The state Alzheimer's Association Rep will come for the meeting and will then hold a forum that will be open to the community about how they can better serve our community.

Lead- Paulette Schnell and Jessica Davies

Fit Testing

January=11 February=11

Staffing - Myrranda Kelley, Paulette Schnell

CPR

January= 0 February= 1 BLS class to 3 medical professionals at Outpatient Radiology in Scottsbluff. We are planning a CPR class for all of our new staff in May.

Staffing – Myrranda Kelley, Nicole Berosek, Paulette Schnell

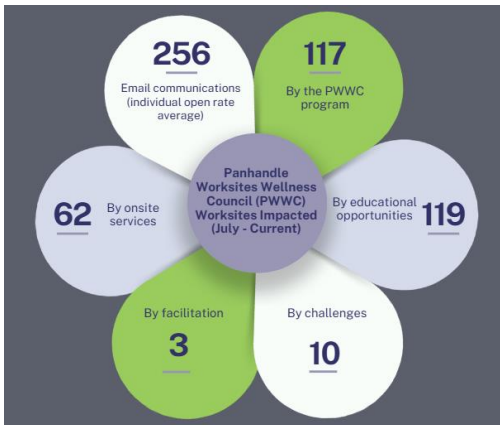
Worksite Wellness**PWWC**

The Panhandle Worksite Wellness Council continues to bring education and training to the Panhandle. Below is a list of trainings recently offered & upcoming opportunities:

Training and Meetings:

- Offered 8 to Great at WNCC and CSC Mentor Eagles
- Offered RFAST at WNCC
- Offered Financial Wellness training for the City of Chadron
- Offered virtual Living Well for all Panhandle residents, but the majority were WNCC employees
- All scorecards are sent to organizations and meetings are scheduled with interested worksites.
- Had 12 worksites participate in Wear Red Day
- Offered Adult Mental Health First Aid (AMHFA) training with Brandi from Region 1
- Planned to offer PFA-S training at the ESU13 day, but it was cancelled due to weather
- Lots of requests for Bingocize, 8 to Great, MI, and Resilience First Aid
- Offering a training preview for Cheyenne County Chamber in March.
- Promoting Walk at Lunch Day and Motion and Mindfulness.

Below is an overview of the number of worksites we have impacted from July - December.



Staffing - Nicole Berosek

Snow-Redfern Foundation Project

The youth advisory council met for the third time on January 21st to discuss various topics for the health department such as upcoming marketing campaigns and substance use/prevention in their schools. The Box Butte County Giving Circle met for the first time in December where PPHD facilitated a grant selection process and the youth chose two recipients for the \$15,000 Snow Redfern Grant in Box Butte County. Awardees have been notified. Once award contracts are signed, we will begin helping those selected follow through on their workplans.

Lead- Kelsy Sasse

NDE

The 2024 contract ended on December 31st and will know more this Fall if additional funding is available.

Lead- Janelle Visser & Nicole Berosek

Preparedness

PRMRS – Panhandle Regional Medical Response System

Emily attended the AHEPP (Association of Healthcare Emergency Preparedness Professionals) Conference in Orlando February 25th and 26th. Keynote and Breakout Sessions covered Disaster Response to an EF-4 tornado at a Critical Access Hospital, cybersecurity in healthcare preparedness planning, mass casualty response planning, behavioral threat assessments, and lessons learned from real-world disaster events.

Work continues on preparedness assessments, planning, and documentation as required by ASPR in this new fiscal cycle. PRMRS communicates to its members and organizations regarding cybersecurity threats, infectious disease outbreaks, and training opportunities. Bob Kentner, DNP, RN, took on the role of PRMRS Clinical Advisor in November. Clinical Advisor responsibilities include review of workplan quarterly reports, assessments, and planning documents, and providing clinical guidance as needed.

Our next PRMRS meeting will be held in Bridgeport on March 7th.

Lead - Emily Timm

Public Health Emergency Preparedness

We continue to strengthen regional response capabilities through training, exercises, and collaboration with local emergency management, healthcare partners, and first responders. Ongoing efforts include updating emergency response plans, enhancing communication systems, and ensuring readiness for emerging threats. With the recent rise in measles cases nationally, the team has been working to support healthcare providers, schools, and the general population through surveillance efforts, vaccination guidance, and rapid response planning to mitigate potential outbreaks in our region.

In addition to communicable disease preparedness, the program remains focused on enhancing community resilience through improved medical countermeasure distribution plans and coordination with state and federal partners. These efforts ensure alignment with evolving public health needs and funding requirements, reinforcing emergency preparedness across the region. Continued engagement in regional and statewide initiatives further strengthens collaboration and readiness for future public health emergencies.

Lead - Tabi Prochazka

Disease Investigation

PPHD continues to review and/or investigate infectious disease cases. Over the last two months we have seen an increase in Influenza A, RSV, and Covid. The numbers for these cases started to slow down at the end of February. There have been 4 probable and 1 confirmed cases of chicken pox in the Panhandle. The QI project for rabies has continued. We have developed an algorithm that has gone live at RWMC ER and Urgent Care and will soon be expanded to the rest of the Panhandle. PPHD has provided information to schools, clinics, hospitals, and the public about the Measles outbreak situation in Texas and how we can be prepared here. Reportable diseases in Nebraska are listed at: [Nebraska Reportable Diseases](#)

Staffing: Allyson De Los Santos, Emily Timm, Kendra Lauruhn, Paulette Schnell

STI (Sexually Transmitted Infections) tracking

Allyson and Emily continue to work on HIV, syphilis, gonorrhea, and chlamydia STI cases. RWMC has changed charting systems, and we now have access to the information we need. Cases of chlamydia remain steady.

Staffing: Allison De Los Santos, Emily Timm, Paulette Schnell

School Surveillance

Nebraska DHHS continues to implement the 2024/2025 School Absenteeism Reporting Project. PPHD is following the same infectious control measures as we did pre-COVID. PPHD will reach out to a school when over 10% of the student body is absent to discuss the situation and if there are concerns and possible solutions/suggestions. We are here to support the school in making their decisions and assist as needed.

Lead – Emily Timm

Cancer Prevention

Colorectal Cancer Awareness and Screening Updates

We continue to distribute the new and improved one-sample FIT test kits. We continue to promote the March awareness campaign materials developed in partnership with NC2. Panhandle residents between ages 45 - 74 are eligible to receive a free at-home test kit by calling or registering online here: <https://tinyurl.com/ysb448cf>. As of March 5, we have distributed 43 FIT kits in 2025 with a return rate of 77%. PPHD is partnering with the Fred & Pamela Buffett Cancer Center & UNMC to distribute FIT kits at the Latina Red Dress Event on February 8, Team members will also distribute FIT kits at Farm & Ranch Days February 7 and 8. 19 FIT kits were distributed at the Red Dress Event and 15 were distributed at Farm & Ranch Days. Several have been returned as of March 5.

Lead – Cheri Farris

Chronic Disease Prevention & Management

National Diabetes Prevention Program Lifestyle Coach Training and Technical Assistance

Cheri continues to work with the state to offer ongoing support and training for state-wide lifestyle coaches. The new period began July 1, 2024, and quarter one and two activities are complete. She recently began offering monthly office hours for Nebraska lifestyle coaches and program coordinators. The spring Lifestyle Coach Training was held in late January with 5 participants. Cheri has completed the first post-lifestyle coach training connection and the next is scheduled. These allow new lifestyle coaches to get more clarity on promotion, sustainability, CDC recognition processes, and other topics that come up when implementing the National DPP.

Regional National DPP Updates

Cheri is the National DPP coordinator, data preparer, and coach for the Panhandle area. She implemented the National DPP via Zoom in 2024 and 2025 to enable PPHD to maintain the full plus CDC recognition. There are 7 active participants in the 2025 Healthy for Life virtual National DPP. Currently, there are two in-person cohorts in Chadron and one in Sidney.

The 2024 Diabetes Prevention Recognition Standards are in effect now and Cheri is submitting data for all three sites in the Panhandle. 2024. Cheri is assisting regional lifestyle coaches with the CDC's DPRP data collection process.

Lead – Cheri Farris

Living Well

Cheri and Janelle co-facilitated a virtual Leader Training to 13 new Certified leaders as of February 20, 2025. They are planning the Living Well with Diabetes cross-training for Nebraska Living Well Leaders who wish to implement the Living Well with Diabetes workshops in their communities.

Cheri contacts healthcare providers monthly to inform them about the available healthy living programs, and a few providers have expressed interest. We hope to reach more Panhandle residents who need the lessons learned in Living Well workshops. We are excited to expand our workshop capacity to meet the needs of Panhandle residents living in chronic pain and Cheri & Janelle are working to schedule a Living Well with Diabetes workshop early this spring.

DHHS Living Well's next funding cycle will cover two workshops through January 10, 2025. It is based on the number of participants in each workshop and includes a \$100 bonus for each completing participant. PPHD plans to participate in this opportunity pending the ability to implement workshops before January 10. Janelle & Cheri are currently facilitating a virtual Living Well Leader Training in partnership with Nebraska DHHS. There are 13 future Living Well Leaders in the cohort.

Lead – Cheri Farris and Janelle Visser

Living Well with High Blood Pressure

Cheri recently completed the leader training for the Health Coaches for Hypertension Program, branded Living Well with Hypertension in Nebraska. She is implementing a virtual program March 6 through April 20 at noon to reach anyone in the Panhandle living with hypertension. The registration link is open to all Panhandle residents living with high blood pressure and includes a free blood pressure monitor to those who do not have a way to measure blood pressure at home.

Lead – Cheri Farris

Aging Office of Western Nebraska Partnership

The Area Office on Aging (AOWN) Title IIID funds help support PPHD in coordinating evidence-based programs including Living Well and National DPP for Panhandle residents over age 60. Due to the virtual worksite Living Well workshop and the virtual National DPP called Healthy for Life we are able to increase the Title IIID reach. We continue to explore creative ways to meet the needs of this population. These funds are available again in the 2025 fiscal year so this work continues. We will continue to implement Title IIID programs to serve Panhandle residents over 60

Lead – Cheri Farris

Health & Wellness Coaching

Cheri continues to provide health coaching to area residents and Panhandle Worksite Wellness Council members. We continue to explore opportunities to implement healthy living programs for Panhandle residents and offer coaching to those who inquire.

Lead – Cheri Farris

Falls Prevention Programs

New DHHS funding has enabled PPHD to contract with 3 places to offer Tai Chi, Stepping On and Bingocize. Cheri will also take the Bingocize training and offer a nearby workshop.

Lead – Paulette Schnell

Motivational Interviewing Trainings

Cheri is coordinating with Dr. Kate Speck to prepare for her to come out to do Advanced MI training March 31 under the State SOR funding. Other MI trainings are currently being planned.

Lead - Cheri Farris

Bridges Out of Poverty

Nicole offered a Bridges Out of Poverty overview during the October Wellness Chat and virtual half-day training with 20 attendees on November 18th. Nicole completed her recertification in November.

Lead - Cheri Farris & Nicole Berosek

Healthy Families – Nebraska Panhandle

Our two newest bilingual staff, Becky and Nohemi, have completed their training, are building their caseloads, and enjoying their new roles. They have quickly adapted to the team, and their contributions are already making a positive impact. Additionally, Monica is settling into her supervisor position and doing a fantastic job integrating into her new role. Her leadership has been a great asset to the team.



LIVING WELL WITH HIGH BLOOD PRESSURE

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- Participant

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Contact Cheri Farris
308-220-8020
cfarrispphd.ne.gov
<https://pphd.org/index.htm>

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DEPT OF HEALTH AND HUMAN SERVICES

https://nalhd.sjc1.qualtrics.com/jfe/form/SV_3qty2eAj8yGD04e?Q_CHL=qrc

In February, we conducted interviews for the two open home visitation specialist positions as part of our northern Panhandle expansion. We are thrilled to announce that we hired Shawna Heilman and McKenzie Cassel, who both started on Monday, March 3rd, working out of the Hemingford office. They bring valuable skills that will strengthen our team and contribute to the expansion efforts we have been working toward for quite some time.

Dez and Jess traveled to Lincoln in February to meet with senators and testify in support of LB 104, a bill that defines evidence-based home visiting programs in Nebraska statute. The proposed statute clarifies that home visiting programs funded through the State of Nebraska must improve maternal, infant, or child outcomes, promote positive parenting techniques, build healthy parent-child relationships, and reduce maltreatment. The bill also requires the Nebraska Department of Health and Human Services to submit an annual report to the Legislature on the efficacy of evidence-based home visiting programs funded by state and federal dollars. The bill received a favorable unanimous vote from the senators, and it is expected to pass this legislative session. This is an exciting time for home visiting!

In February, our dental health program began offering services to Healthy Families participants, marking the successful launch of a long-term goal. Our Dental Hygienist, Kendra, has been an incredible asset, demonstrating passion and dedication to expanding access to dental care. We are excited to continue building on this success and ensuring that families receive the dental support they need.

Lead - Dez Brandt

Panhandle Prevention Coalition

The Panhandle Prevention Coalition (PPC) is excited to highlight the upcoming Building Resilience: Tackling Mental Health and Emerging Behavioral Trends Symposium, scheduled for Saturday, March 22nd. This full-day event will feature expert-led sessions on PTSD, suicide prevention, the impact of pornography, emerging drug trends, and resilience strategies. The symposium will provide valuable education, resources, and networking opportunities for prevention professionals, educators, and community leaders.

A Book Club/Community Discussion was held at the Hemingford Library with six participants. The feedback was very positive, and there is strong interest in hosting another session in the future.

The next PPC meeting is scheduled for March 27th at PWCCC in Bridgeport, where we will focus on finalizing the coalition's mission and vision statements.

Looking ahead, we are working to bring a SAM (Smart Approaches to Marijuana) speaker to the PPC meeting in May to provide education on marijuana policy and prevention efforts.

Additionally, Suzanne has completed Adult and Youth Mental Health First Aid Instructor training, expanding our capacity to provide these essential trainings in the region.

Suzanne will also begin 8 to Great training next week, a program focused on equipping individuals with resilience-building skills, positive decision-making strategies, and personal empowerment tools. This training will provide valuable insights into fostering mental well-being and personal growth, which can be shared with youth and community members to promote healthier lifestyles.

Lead - Nicole Berosek, Suzanne Crane, Tabi Prochazka,

Suicide Prevention

Suicide Prevention is such an important intervention piece in our very rural area, and we braid multiple sources of funding to implement the work.

Title V MCH Block Grant - Reducing Youth Suicide by Increasing Access to Tools and Mental Health Resources

Our final activities of this grant cycle included the renewal of BASE at Chadron and a CredibleMind, Youth Suicide 988 promotional campaign. We worked with the Youth Advisory Council to determine the images we would use. We also partnered with another LHD that had youth develop the 988 campaign.



We received a renewal on these funds for April 1, 2025-March 31, 2026. We are excited to continue the work and expand.

With this renewed funding, PPHD will expand mental health education and suicide prevention efforts across the Panhandle. By increasing BASE Education implementation and supporting Hope Squads, we aim to equip more students with essential coping skills and peer-led support networks, fostering safer and more resilient school environments.

Beyond schools, PPHD will enhance community outreach through CALM training and a suicide prevention media campaign. These efforts will promote firearm safety education, reduce access to lethal means, and increase awareness of mental health resources like CredibleMind and 988. Together, these initiatives strengthen protective factors and expand access to life-saving tools for youth across the region.

Lead - Tabi Prochazka, Cheri Farris, Janelle Visser, Kelsy Sasse, Nicole Berosek, Suzanne Crane, Marissa Peterson

QPR – Question, Persuade, Refer Suicide Prevention Training

Suicide prevention continues to be a priority for the team at PPHD. We welcome Jessica Rocha to the team of QPR trainers. The next QPR Webinar will be March 12 at noon. PPHD recommends that all adults take the QPR training to know how to help someone who is struggling. Register here for an upcoming webinar

<https://tinyurl.com/2p8kb837>

We are available to offer in-person or virtual QPR training to individual organizations as requested. We are always looking for new funding opportunities to enable us to continue this important work. Additionally, the team has been involved in other mental and behavioral health trainings that strengthen our suicide prevention efforts, including partnering with the Suicide Prevention Community Engagement and Partnership Coordinator (CEPC) for veterans across most of the Panhandle.

PFS grant funds will also support QPR training for young adults ages 18 - 24.

Lead - Cheri Farris, Janelle Visser, Kelsy Sasse, Tabi Prochazka, Nicole Berosek, Suzanne Crane, Jessica Rocha

PFS - Performance for Success

Region 1 Behavioral Health offered us an opportunity to help fulfill a Five (5) year contract. This grant focuses on education for students and young adults over 18 in the following areas: vaping, suicide, alcohol, and diversity in the high risk counties. Monument Prevention will provide vaping and alcohol education to Scotts Bluff County. Year 1 went over well and Year 2 is off to a great start with 3rd grade wellness day events and prevention trainings.

Updates:

- Suzanne, Janelle, and Jessica are offering two trainings for parenting vaping education, CALM, and Power of Parents.
- Jessica and Suzanne are now Alcohol Health Literacy train the trainers
- Janelle has completed tobacco and alcohol scans for Cheyenne and Sioux Counties
- Jessica is teaching a QPR class with Cheri
- Jessica has completed the QPR, CALM, and CATCH train the trainer.
- We are working with CSC and WNCC on all education.

- Emails have been sent to all schools regarding our PFS offerings.
Staff – Nicole Berosek, Janelle Visser, Jessica Rocha, Jess Davies, and Tabi Prochazka

Tobacco Free

We are working on Spotify ads for Heart Health Month and choosing to become tobacco-free. One cultural competency training was complete and the second one is scheduled for March. We also completed a cultural competency assessment. The Scotts Bluff Housing Authority hopes to implement a tobacco-free campus this Spring. We are also working on the bi-yearly reporting and starting the application process for the next three year's of funding. Lastly, Janelle reached out to schools regarding their tobacco-free policies. We were able to order tobacco-free, vape-free signs for Leyton, Sioux County, Kimball, Minatare, Morrill, Garden County. Some of the other schools had received new signs in the past couple of years that included vape-free.

Janelle presented the Tobacco cessation information to the Ogalala-Sioux Lakota Care Center to about 25 staff on February 27.

Janelle has been distributing tobacco cessation information to long-term care facilities, pharmacies and businesses.
Lead – Janelle Visser, Jessica Rocha, and Nicole Berosek

Opioid Response

PPHD continues to work with community partners to provide free prescription drug lockboxes and Detera Pouches, as well as providing technical assistance for first responders obtaining free Narcan through the Nebraska Pharmacy Association and StopODNE.com. The next Drug Take-Back Day will be held on April 26th; Emily has sent emails to our Law Enforcement agencies to encourage participation in the event.

Through braided funding, Opioid Response funding helps to provide Living Well Workshops, WRAP (Wellness Recovery Action Plan), and Motivational Interviewing. A virtual Living Well Workshop concluded in February, with interest for an in-person workshop to begin at the end of March. A virtual WRAP Workshop is scheduled to be held March 31st. Cheri will be providing an Advanced Motivational Interviewing Workshop at the end of March.

Emily continues to provide coordination of monthly regional opioid meetings with Region 1 and CAPWN. Workplan updates are provided, as well as any successes and challenges faced during the month.

Lead – Emily Timm

Situation Table

The Panhandle Situation Table continues to be successful in meeting acutely elevated risk individuals and families where they are.

Meeting weekly via Zoom, the Panhandle Situation Table is comprised of professionals across several service sectors committed to ensuring individuals and families receive the support and services needed in an urgent manner.

(Data from 8/31/22-03/04/25)

113 Situations Presented to Table	78 Connected to Services (75%)
20 Informed of Services	6 Refused Services
2 Not Deemed in Acutely Elevated Risk	6 Unable to Locate
1 Open	

Top Risk Factors; percentage of situations impacted:

Mental Health - 76%	Housing - 73%	Substance misuse - 64%
Basic Needs - 56%	Parenting - 42%	

Success story:

Situation 24-41 was brought to the table on 11/26/24 by Cirrus House. While at Cirrus House for a mental health evaluation, he met the threshold for acutely elevated risk due to: substance abuse (alcohol and drugs, housing, basic needs.) This individual was living in a grocery cart in the Scottsbluff area, and had been arrested the week prior for property damage. CAPWN reached out to assist with housing in the crisis unit and Independence Rising was able to connect with him utilizing community supports and peer-to-peer counseling. He was determined to have been connected to services on 12/3/24, after initially refusing the crisis unit, as he did not want to give up his dogs. CAPWN worked with Cirrus House to get the appropriate documentation for him to keep his dogs, and he had continued to utilize services for mental health and substance abuse through Cirrus House.

Lead - Tabi Prochazka, Emily Timm, Marissa Peterson

Highway Safety Office

The Highway Safety grant, which supports longer-term injury prevention strategies, is going well. Below are a few updates:

- Monthly social media promotions
- Working with Teens in the Driver Seat to provide education and awareness to schools in the Panhandle
- The highway safety assemblies with Cara Filler have been scheduled. March 10 will be at Chadron and Sioux County schools. March 11 will be at Mitchell and Leyton High School.
- Working with the Highway Safety Council, Teens in the Driver Seat, WNCC, and Southeast Community College to determine next steps regarding Drivers ED classes in the Panhandle.
- Had a call with Doug Mader, from WNCC, and David at HSO to determine what grants were available to assist with getting driver's ed instructors certified
- Janelle is reaching out to Insurance agents, Real Estate agents, and worksites to offer assistance with safe driving tips. Flyers are available for them to share out as well as presentations.
- Janelle is continuing to work with her Activate groups to keep our communities active and safe.

Janelle is reaching out to schools regarding their FCCLA involvement with the FACTS (Families Acting for Community Traffic Safety) program.

Lead - Janelle Visser, Nicole Berosek

3rd Grade Wellness Day(formerly referred to as 3rd Grade Kids Fitness and Nutrition Day)

2025 3rd Grade Wellness Days are getting scheduled. This event is a great opportunity for students to explore overall well-being. This fun-filled day focuses on promoting non-competitive physical activities, prevention activities, and hands-on nutritional education among 3rd-grade students. While at the events, students and teachers are invited to participate in physical activities conducted by area health and fitness educators. Children are able to step, jump, and learn new skills as they enjoy fun, interactive physical activity stations. Participants can also visit various education stations, including those on basic nutrition, energy balance, yoga, walking, boot camp, anti-bullying, and healthy choices/just say no.

The sites and dates include:

Scottsbluff September 16 Alliance -Date TBA Sidney-Date TBA Chadron-Date TBA

Lead-Janelle Visser

Active Living

Community Walkability/Bikeability

The Kimball, Gordon, Alliance, Tri-City, and Bridgeport Active Living Advisory Committees have been meeting regularly in person and/or virtually.

- There are active living meetings coming up in
 - Activate Gordon will have an in-person meeting in Gordon at 9:00 am on March 13
 - B Active (Bridgport) will be meeting virtual on March 19 at 7:00 pm
 - Activate Alliance will have a virtual meeting on March 20 at 10:00 am
 - Activate Kimball will have a virtual meeting on March 20 at 9:00 am

- Tri-City Active Living Advisory Committee(Gering, Scottsbluff and Terrytown) will be meeting virtually on April 15.
- Janelle is going to attend the Lifesavers Conference in Long Beach, California March 9-11. The airfare, conference registration and hotel room was covered by a mini grant from the Highway Safety Office.
- Nicole and Janelle were not able to attend the Nebraska Highway Safety Conference February 19-20 in Kearney. due to weather conditions.

Lead – Nicole Berosek & Janelle Visser

Environmental Health

Radon

Radon kits continue to be sent out as requested to Panhandle residents. A news release was sent out on March 3rd, to discuss air quality and to encourage testing for radon in the home. From October of 2024 to March 3, 2025, a total of 127 test kits have been sent out with 117 short-term kits sent out and 10 long-term kits sent out.

Lead – Melissa Haas

West Nile Virus

Mosquito trapping officially concluded during the last week of September. The workplan and budget for the 2025 season will be submitted March 7, 2025.

Lead – Melissa Haas



LEPH- Increase local capacity for lead remediation, promote safe drinking water, increase communication awareness to the public on air quality

PPHD continues to hold quarterly meetings of the Environmental Health Coalition to discuss partnerships and opportunities for the expansion of air, water, and lead safety. PPHD is coordinating testing events with Scottsbluff Housing Authority to be available to test items and do blood testing for residents in their homes in Minatare, Morrill, and Scottsbluff/Gering. The first testing event was on February 12, 2025 at Minatare’s Community Room in their housing units. A class on Understanding Lead is being coordinated in partnership with WNCC on April 8, 2025 and is open to the public. Flyers have been created to discuss what the lead program is for PPHD and to describe upcoming trainings for contractors. Facebook posts are continuing to be made to highlight any type of product recall or events that are being done throughout the Panhandle. PPHD had information on nitrates in drinking water available at the Ag Symposium held by North Platte Natural Resources District on February 19, 2025 and were also silver sponsors for the event. PPHD is receiving more Purple Air sensors to distribute throughout the Panhandle to businesses or areas who are interested in monitoring local air quality.

Lead-Melissa Haas, Megan Barhafer, Kendra Lauruhn



Dental Health

Dental Health Program-Keeping Teeth Strong

PPHD’s Dental Health Program provides dental screenings to detect early signs of dental disease, fluoride treatments to prevent dental decay, dental sealants to prevent dental decay on molars, silver diamine fluoride to stop the progression of decay, education to teach lifelong lessons to keep teeth clean, and dental referrals.

- February is National Children's Dental Health Month and PPHD did 64 presentations that reached 1,820 people. We teach students how to brush, floss, choose healthy foods, cavity progression/prevention, and visiting the dentist.

Lead – Kendra Lauruhn

Dental Day

Janelle, Kendra, Jess, and Nicole connected the locations for the Dental Days and decided to leave them in Gordon and Sidney. Dental Days 2025 will be Friday and Saturday, May 30 and 31.

Lead-Janelle Visser

Administrative

Human Resources

The implementation of BambooHR, our new Human Resource Information System, has successfully streamlined the hiring and orientation process for our two new Home Visitation Specialists, who are working out of the Hemingford office. Additionally, the annual performance reviews for staff will be conducted over the next couple of months.

Lead – Erin Sorensen

Finance

The FY 2024 audit will be presented at the board meeting. The budget for 2025-2026 will be developed over the coming months.

Accreditation

Staff continue to work to implement Version 2022 standards and measures. Williamson participates in monthly statewide accreditation readiness meetings and bi-monthly statewide reaccreditation meetings.

Lead – Sara Williamson

Nebraska Public Health Conference

April 1-2, 2025

La Vista, NE

National Association of County and City Health Officials (NACCHO)

July 14-18, 2025

Anaheim, CA

Bright Lights, Bold Ideas: Shaping the Future of Public Health Practice

National Association of Local Boards of Health (NALBOH)

October 6-8, 2025

Savannah, GA

Historic Roots, Healthy Futures: Cultivating the Growth of Board of Health Leaders



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March 4, 2025

Board of Directors
Panhandle Public Health District
P.O. Box 337
Hemingford, NE 69348

Dear Sir/Madam:

We have audited the financial statements of Panhandle Public Health District as of and for the year ended June 30, 2024, and have issued our report thereon dated March 4, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 8, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with modified cash basis of accounting. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of Panhandle Public Health District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material weaknesses, and material noncompliance, and other matters noted during our audit in our report to you dated March 4, 2025.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

7140 Stephanie Lane | P.O. Box 23110 | Lincoln, NE | 68542-3110 | p: 402.423.4343 | f: 402.423.4346

1314 Andrews Drive | Norfolk, NE | 68701 | p: 402.379.9294 | f: 402.379.2338

1121 North 102nd Court | Suite 100 | Omaha, NE | 68114 | p: 402.895.5050 | f: 402.895.5723

Panhandle Public Health District
Hemingford, NE 69348

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We use a risk-based approach to perform our audit whereby we focus our procedures on financial statement areas that may be susceptible to the risk of material misstatement due to error or fraud. Many factors can increase the risk of an audit area, including size of account balances, complexity of account balances, internal control weaknesses, etc. Additionally, auditing standards require some financial statement areas to be identified due to inherent risk.

We have identified the following significant risks:

- Improper revenue recognition due to error or fraud (mandatory identification)
- Management override of controls (mandatory identification)
- Improper journal entries

Based on our audit procedures performed, no findings were noted in relation to the above identified risks.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Panhandle Public Health District is included in Note A to the financial statements. The District changed its method of accounting to the modified cash basis of accounting in 2024. There have been no initial selection of accounting policies and no other changes in significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements.

Panhandle Public Health District
Hemingford, NE 69348

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Panhandle Public Health District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated March 4, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Panhandle Public Health District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Panhandle Public Health District's auditors.

This report is intended solely for the information and use of the Board of Directors and management of Panhandle Public Health District and is not intended to be and should not be used by anyone other than these specified parties:

Very truly yours,

HBE LLP



Kiley A. Wiechman, CPA
Partner

KAW/sas



CPAs & Consultants | Wealth Management

March 4, 2025

Board of Directors
Panhandle Public Health District
P.O. Box 337
Hemingford, NE 69348

Dear Board of Directors:

In planning and performing our audit of the financial statements of Panhandle Public Health District for the year ended June 30, 2024, we considered the District's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

This letter does not affect our report dated March 4, 2025, on the financial statements of Panhandle Public Health District. However, during our audit we became aware of some matters that create an opportunity for strengthening internal controls and operating efficiency.

Deposits in Excess of FDIC Coverage

During our review of cash accounts, we noted that balances at Platte Valley National Bank at June 30, 2024 exceeded the \$250,000 FDIC insurance coverage and bank collateral. Per Nebraska State Statute 77-2398, deposits of public money or public funds in excess of amounts insured or guaranteed by the FDIC require a financial institution to provide collateral to cover the excess.

We recommend working with the bank to ensure excess funds are covered by bank collateral.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with members of management, and we would be pleased to discuss them in further detail at your convince, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Very truly yours,

HBE LLP

Kiley A. Wiechman, CPA
Partner

KAW/ljp

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***Panhandle Public Health District
Hemingford, Nebraska***

June 30, 2024

*Financial Statements
and
Independent Auditor's Report*



Panhandle Public Health District

Years ended June 30, 2024

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 INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Panhandle Public Health District
 Hemingford, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities - modified cash basis of Panhandle Public Health District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of June 30, 2024 and the respective changes in financial position for the year then ended in accordance with the modified cash basis of accounting.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (GAS)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with modified cash basis of accounting, and for determining that the modified 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 District's ability to continue as a going concern for twelve months beyond the financial statement 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 GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 modified cash basis of accounting. In our opinion, the supplementary information is fairly stated, in all material respects, in relation the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Lincoln, Nebraska
March 4, 2025

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GOVERNMENTAL FUND BALANCE SHEET/STATEMENT OF NET POSITION
- MODIFIED CASH BASIS

June 30, 2024

	General Fund	Adjustments (Note I)	Statement of Net Position
ASSETS			
Cash (note B)	\$ 312,513	\$ -	\$ 312,513
Certificates of deposit (note B)	417,921	-	417,921
Total assets	\$ 730,434	\$ -	\$ 730,434
LIABILITIES			
Long-term debt due within one year (note F)	\$ -	\$ 12,473	\$ 12,473
Long-term debt due in more than one year (note F)	-	146,931	146,931
Total liabilities	-	159,404	159,404
FUND BALANCE/NET POSITION			
Restricted	240,678	(240,678)	-
Committed	100,785	(100,785)	-
Unassigned	388,971	(388,971)	-
Total fund balance	730,434	(730,434)	-
Total liabilities and fund balance	\$ 730,434		
NET POSITION (note H)			
Restricted		240,678	240,678
Unrestricted		330,352	330,352
Total net position		571,030	571,030
Total liabilities and net position		\$ -	\$ 730,434

See accompanying notes to financial statements.

Panhandle Public Health District

STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE/
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the year ended June 30, 2024

	General Fund	Adjustments	Statement of Activities
Expenditures			
Salaries and benefits	\$ 2,549,634	\$ -	\$ 2,549,634
Supplies and equipment	323,453	-	323,453
Contract labor	308,782	-	308,782
Travel	107,873	-	107,873
Education and training	126,789	-	126,789
Printing	52,203	-	52,203
Advertising	57,492	-	57,492
Insurance	34,822	-	34,822
Office expenses	115,305	-	115,305
Professional fees	25,913	-	25,913
Repairs and maintenance	77,124	-	77,124
Dues and subscriptions	25,029	-	25,029
Meetings	11,033	-	11,033
Miscellaneous	15,691	-	15,691
Vaccinations	615,618	-	615,618
	4,446,761	-	4,446,761
Total disbursements			
Revenues			
State and federal funding	3,987,470	-	3,987,470
Reimbursements	138,211	-	138,211
Donations and scholarships	6,315	-	6,315
Dues and fees	664	-	664
Other income	9,007	-	9,007
Immunization revenue	589,178	-	589,178
	4,730,845	-	4,730,845
Total receipts			
Excess of revenues over expenditures	284,084	-	284,084
Nonoperating receipts and disbursements			
Interest expense	(5,838)	-	(5,838)
Debt principal payments	(12,508)	12,508	-
Interest earnings	4,117	-	4,117
	(14,229)	12,508	(1,721)
Net nonoperating receipts and disbursements			
Change in fund balance/net position	269,855	12,508	282,363
Beginning net position (note J)	460,579	(171,912)	288,667
Ending net position	\$ 730,434	\$ (159,404)	\$ 571,030

See accompanying notes to financial statements.

Panhandle Public Health District

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Panhandle Public Health District (the District) is presented to assist in understanding the District's government-wide and governmental fund financial statements. The District's management is responsible for the integrity and objectivity of these financial statements and notes. These accounting policies have been consistently applied in the preparation of the government-wide and governmental fund financial statements.

Reporting Entity. The District is a special district membership-based organization serving ten counties in the Panhandle of Nebraska. The District is created pursuant to the resolutions of agreement among those counties and State Statute 71-1626 to 71-1636 for the purposes of establishing and operating a District Health Department to preserve, promote, and improve the public health of the people served by the District. Funding sources consist primarily of State and Federal grants and contract services funds. The financial information included in this report includes only those funds that are controlled by or dependent upon the board of directors.

Governmental Major Fund. The District reports the following major governmental fund:

General Fund. The General Fund is the primary operating fund of the District. All financial resources of the District are accounted for in the General Fund.

Basis of Accounting. In the government-wide statement of net position and statement of activities and the governmental fund financial statements, activities are presented using the modified cash basis of accounting. The basis recognizes assets, liabilities, net position/fund balance, revenue, and expenditures/expenses when they result from cash transactions, adjusted for modifications related to cash-based interfund receivables and payables, investments, and cash-based payroll assets and liabilities. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In the fund financial statements, the governmental funds utilize the current financial resources measurement focus and a prescribed basis of accounting that demonstrates compliance with the modified cash basis and budget laws of the State of Nebraska. Under this method, the balance sheet generally includes only current financial assets and liabilities. The statement of revenues, expenditures, and changes in fund balance presents sources and uses of available spendable financial resources during the given period. These funds use fund balance as a measure of available spendable financial resources at the end of the given period.

As a result of the use of this modified 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 and services received but not yet paid and accrued expenses and liabilities) are not recorded in these financial statements.

Budgets and Budgetary Accounting. As prescribed by State Statutes, the District adopts an annual budget for all fund types. The annual budget is prepared in accordance with the cash basis of accounting. All annual appropriations lapse at year end.

Cash and Cash Equivalents. The District considers all unrestricted highly liquid investments with an original maturity of three months or less to be cash equivalents.

Panhandle Public Health District

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Long-Term Liabilities. All long-term liabilities to be repaid from governmental resources are reported as liabilities in the government-wide financial statements. The long-term liabilities consist of direct borrowings. In the fund financial statements, debt proceeds are reported as revenues (other financing sources), while payments of principal and interest are reported as expenditures when they become due.

Program Revenues. Program revenues derive directly from the program itself or from federal and state funding courses. Program revenues are classified as follows:

Program-specific operating grants and contributions. Arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.

Charges for services. Arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the services, goods, or privileges provided or are otherwise directly affected by the services.

Equity. In the government-wide financial statements, equity is classified as net position and displayed in two components:

Restricted. Consists of net assets with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

Unrestricted. Consists of all other assets that do not meet the definition of "restricted."

In the governmental fund financial statements, equity is classified as fund balance.

Restricted. Amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed. Amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority, to be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.

Unassigned. Amounts that are available for any purpose.

The District uses restricted/committed amounts first when both restricted and unrestricted fund balances are available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar-for-dollar spending. Additionally, the District would first use committed, then assigned, and lastly, unassigned amounts of unrestricted fund balance when expenditures are made.

The District does not have a formal minimum fund balance policy.

Use of Estimates. The preparation of financial statements in conformity with the modified cash basis of accounting require management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Panhandle Public Health District

NOTES TO FINANCIAL STATEMENTS

NOTE B - CASH AND INVESTMENTS

State Statutes authorize the District to invest in certificates of deposit and time deposits in any state or national bank in the State of Nebraska. Additionally, State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the extent that deposits exceed the amount insured by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2024, all of the District's deposits were insured or collateralized.

NOTE C - COMMITTED, ASSIGNED, AND NONSPENDABLE FUND BALANCES

Restricted fund balance consist of the following constraints on use of the District's fund balance imposed by external providers. Committed fund balance consists of the following constraints on use of the District's fund balance imposed by the Board of Directors.

Restricted Net Position and Fund Balance

Restricted Purpose	Restricted Fund Balance	Restricted Net Position
Snow Redfern Foundation	\$ 83,586	\$ 83,586
Dental Health Program	146,668	146,668
Activate Alliance	5,927	5,927
Activate Chadron	4,497	4,497
	\$ 240,678	\$ 240,678

Committed Fund Balance

Committed Purpose	Committed Fund Balance
Capital Projects	\$ 100,785

NOTE D - RISK MANAGEMENT

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

Panhandle Public Health District

NOTES TO FINANCIAL STATEMENTS

NOTE E - LINE OF CREDIT

On January 19, 2022, the District obtained a \$100,000 revolving line of credit from Platte Valley Bank to help finance its short-term capital needs. The line of credit is collateralized by all of the District's assets and interest is payable monthly on outstanding balances at an interest rate established by Platte Valley Bank's Base Lending Rate, minus 0.75% (which was 5.50% at the time of the agreement). At June 30, 2024, the line's effective rate of interest was 9.70%. No borrowings occurred during the fiscal year ended June 30, 2024.

NOTE F - LONG-TERM DEBT

Long-term debt consists of:

	Balance 6/30/2023	Additions	Reductions	Balance 6/30/2024	Due Within One year
Direct Borrowings:					
Platte Valley Bank	\$ 171,912	\$ -	\$ (12,508)	\$ 159,404	\$ 12,473

Aggregate annual debt service payments are as follows:

Year Ending June 30,	Principal	Interest
2025	\$ 12,473	\$ 5,394
2026	12,916	4,951
2027	13,375	4,492
2028	13,840	4,027
2029	14,343	3,524
2030 - 2034	79,727	9,608
2035	12,730	194
	<u>\$ 159,404</u>	<u>\$ 32,190</u>

The District borrowed \$208,000 from Platte Valley Bank on February 21, 2020 to assist with the purchase of an office building in Scottsbluff, Nebraska. The loan has a variable interest rate and will adjust every fifth year beginning in February 2025. The current interest rate is 3.45%, effective until February 2025. The future rate will be 1.50% below the weekly average yield on United States Treasury securities adjusted to a constant maturity of five years, with a maximum interest rate of 10.45% and a minimum interest rate of 3.44%. The interest rate may not change more than 3.00% each fifth year. The loan requires monthly payments of \$1,489, including accrued interest, starting on April 5, 2020. The loan is scheduled to mature on March 5, 2035.

NOTE G - CONCENTRATIONS

The District received 61% of support through contracts and funding provided by Nebraska Health and Human Services for the year ended June 30, 2024.

Panhandle Public Health District

NOTES TO FINANCIAL STATEMENTS

NOTE H - EMPLOYEES' RETIREMENT SYSTEM

The District contributes to the Nebraska County Employees Retirement System Cash Balance Benefit Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The County Employees Retirement Act establishes benefit provisions.

A member is eligible for retirement after attaining age 55. Upon attainment of age 55, regardless of service, the retirement allowance shall be equal to the accumulated employee and employer cash balance accounts including interest credits, annuitized for payment in the normal form. Also available are additional forms of payment allowed under the plan which are actuarially equivalent to the normal form including the option of a full lump sum or partial lump sum.

The District's contributions are based on 150% of the members' contributions to the fund. The District's contribution shall be credited to the employer cash balance account. The participating counties will also match the additional contribution made by commissioned law enforcement personnel at a rate of 100%. For the year ended June 30, 2024, the District's contribution to the Plan was \$113,178 and the employee contribution was \$75,452.

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be requested at NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, or 402-471-2053.

NOTE I - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The total fund balance of the District's governmental fund differs from the total net position of governmental activities reported in the statement of net position. The difference results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet.

Fund balance of governmental fund (page 5)	<u>\$ 730,434</u>
Net position of the governmental activities (page 6)	<u>\$ 730,434</u>

Panhandle Public Health District

NOTES TO FINANCIAL STATEMENTS

NOTE J - BASIS CHANGE RECONCILIATION

The District changed its basis of accounting from accrual basis to modified cash in the current fiscal year. The accounts below were adjusted to modified cash basis which resulted in a change to beginning net position.

	<u>2023</u>	<u>2024</u>	<u>Change</u>
Accounts receivable	\$ 632,461	\$ -	\$ 632,461
Inventory	31,084	-	31,084
Capital assets	516,887	-	516,887
Deferred outflows of resources for pension	529,245	-	529,245
Accounts payable	(60,866)	-	(60,866)
Accrued payroll liabilities	(163,476)	-	(163,476)
Net pension liabilities	(197,582)	-	(197,582)
Deferred inflows of resources for pension	<u>(328,229)</u>	<u>-</u>	<u>(328,229)</u>
Change to beginning net position	<u>\$ 959,524</u>	<u>\$ -</u>	<u>\$ 959,524</u>

NOTE K - SUBSEQUENT EVENTS

Subsequent events have been evaluated through the audit report date, the date the financial statements were available to be issued.

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REQUIRED SUPPLEMENTARY INFORMATION

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STATEMENT OF RECEIPTS AND DISBURSMENTS AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - STATUTORY BASIS

Year ended June 30, 2024

	<u>Original and Final Budget</u>	<u>Actual Amounts (Budgetary Basis) (See Note B)</u>	<u>Variance with Final Budget</u>
BEGINNING BUDGETARY FUND BALANCE		\$ 460,579	
RECEIPTS			
State and federal funding		3,987,470	
Reimbursements		138,211	
Donations and scholarships		6,315	
Dues and fees		664	
Other income		9,007	
Immunization revenue		589,178	
Interest earnings		4,117	
Total receipts	<u>4,549,744</u>	<u>4,734,962</u>	<u>(185,218)</u>
DISBURSEMENTS			
Salaries and benefits		2,549,634	
Supplies and equipment		323,453	
Contract labor		308,782	
Travel		107,873	
Education and training		126,789	
Printing		52,203	
Advertising		57,492	
Insurance		34,822	
Office expenses		115,305	
Professional fees		25,913	
Repairs and maintenance		77,124	
Dues and subscriptions		25,029	
Meetings		11,033	
Miscellaneous		15,691	
Vaccinations		615,618	
Debt payment		12,508	
Interest expense		5,838	
Total disbursements	<u>4,549,744</u>	<u>4,465,107</u>	<u>84,637</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ 269,855</u>	<u>\$ (269,855)</u>
ENDING BUDGETARY FUND BALANCE		<u>\$ 730,434</u>	

See accompanying notes to financial statements.



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Panhandle Public Health District

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2024

Federal Agency Cluster/Program	Pass Through Entity	Assistance Listing Number	Grant Identifying Number	Amount Expended
U.S. Department of Health and Human Services:				
Public Health Emergency Preparedness	Nebraska Department of Health and Human Services	93.069	NU90TP922039	\$ 139,298
Injury Prevention and Control Research and State and Community Based Programs	Nebraska Department of Health and Human Services	93.136	NU17CE010212 NU17CE924983	102,396
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	Nebraska Department of Health and Human Services	93.197	NUE2EH001419	5,644
Substance Abuse and Mental Health Services Projects of Regional and National Significance	Region 1 Behavioral Health	93.243	H79SP083671	3
Immunization Cooperative Agreements	Nebraska Department of Health and Human Services	93.268	NH23IP922589	378,553
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	National Association of County and City Health Officials	93.318	5NU50CK000587-03-00	12,821
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Nebraska Department of Health and Human Services	93.323	19NU50CK000547NLTCC6 19NU50CK000547SNFC6 NU50CK000547	41,440
Public Health and Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Nebraska Department of Health and Human Services	93.354	NU90TP922237 NU90TP922166	6,206
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	Nebraska Department of Health and Human Services	93.391	NH75OT000093	19,987
The National Cardiovascular Health Program	Nebraska Department of Health and Human Services	93.426	NU58DP006548	9,262
Well-integrated Screening and Evaluation for Women Across the Nation (WISEWOMEN)	Nebraska Department of Health and Human Services	93.436	5NU58DP006548	600
477 Cluster, Temporary Assistance for Needy Families	Nebraska Department of Health and Human Services	93.558	2201NETANF-00	222,542
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs	Nebraska Department of Health and Human Services	93.734	90CSSG0046	2,747
Opioid STR	Nebraska Department of Health and Human Services & Region 1 Behavioral Health	93.788	H79TI085774	84,849
Maternal, Infant, and Early Childhood Homevisiting Grant Program	Nebraska Department of Health and Human Services	93.870	X1043593 X1050313 X11MC45288	176,757

Panhandle Public Health District

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2024

Federal Agency Cluster/Program	Pass Through Entity	Assistance Listing Number	Grant Identifying Number	Amount Expended
U.S. Department of Health and Human Services - Continued				
National Bioterrorism Hospital Preparedness Program	Nebraska Department of Health and Human Services	93.889	U3REP190555	\$ 121,262
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	Nebraska Department of Health and Human Services	93.898	NU58DP007100	13,658
Rural Health Care Services Outreach, Rural Health Network Development and Smaller Health Care Provider Quality Improvement	Nebraska Association of Local Health Directors (NALHD)	93.912	TR145925	71,181
Block Grants for Community Mental Health Services	Region 1 Behavioral Health	93.958	B09SM0083985 B09SM085369	794
Block Grants for Prevention and Treatment of Substance Abuse	Region 1 Behavioral Health	93.959	B08TI083508	174,603
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	Nebraska Department of Health and Human Services	93.967	NE110E000075	69,973
Sexually Transmitted Diseases (STD) Prevention and Control Grants	Nebraska Department of Health and Human Services	93.977	NH25PS005178	6,363
Cooperative Agreement for Diabetes Control Programs and Evaluation of Surveillance Systems	Nebraska Department of Health and Human Services	93.988	NU58DP007346	10,000
Preventive Health and Health Services Block Grant	Nebraska Department of Health and Human Services	93.991	NB01OT009467 NB01TO000039	13,715
Maternal and Child Health Services Block Grant to the States	Nebraska Department of Health and Human Services	93.994	B0452937	<u>74</u>
Total Department of Health and Human Services				<u>1,684,726</u>
U.S. Department of Transportation:				
Highway Safety Cluster				
State and Community Highway Safety	Nebraska Department of Transportation	20.600	69A37521300004020NE0 69A37522300004020NE0 69A37523300004020NE0 69A37524300004020NE0	<u>105,529</u>
Total Department of Transportation				<u>105,529</u>
U.S. Department of Treasury:				
Coronavirus State and Local Recovery Funds	Nebraska Department of Health and Human Services	21.027	SLFPR1965	<u>81,448</u>
Total U.S. Department of Treasury				<u>81,448</u>
U.S. Environmental Protection Agency:				
State and Tribal Indoor Radon Grants	Nebraska Department of Health and Human Services	66.032	00739929	5,000
Voluntary School and Child Care Lead Testing and Reduction Grant Program	Nebraska Department of Health and Human Services	66.444	97778601	<u>597</u>
Total U.S. Environmental Protection Agency				<u>5,597</u>
Total expenditures of federal awards				<u>\$ 1,877,300</u>

Panhandle Public Health District

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2024

Basis of Presentation. The accompanying schedule of federal awards includes the federal grant activity of Panhandle Public Health District (the District) and is presented on the modified cash basis of accounting. Grant awards are considered expended when the expense transactions associated with the grant occur. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Subrecipients. The District provided no federal awards to subrecipients.

Indirect Costs. The District did not elect to use the ten percent de minimis indirect cost rate as allowed in the Uniform Guidance, 2 CFR 200.414.



INDEPENDENT AUDITOR'S 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*

The District Board
Panhandle Public Health District
Hemingford, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Panhandle Public Health District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated March 4, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature in black ink that reads "ABE LLP". The letters are stylized and connected.

Lincoln, Nebraska
March 4, 2025

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Directors
Panhandle Public Health District
Hemingford, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



Lincoln, Nebraska
March 4, 2025

Panhandle Public Health District

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2024

Summary of Auditor's Results

- a) An unmodified audit report was issued on the financial statements of Panhandle Public Health District.
- b) No material weakness in internal control was disclosed by the audit of the financial statements.
- c) The audit did not disclose any noncompliance which would be material to the financial statements.
- d) One significant deficiency (2024-001) in internal control over its major federal award programs were disclosed by the audit.
- e) An unmodified audit report was issued on compliance for Panhandle Public Health District's major federal award programs.
- f) The audit disclosed no audit findings which were required to be reported relative to the major federal award programs.
- g) The programs tested as major programs included U.S. Department of Health and Human Services:
 - Maternal, Infant, and Early Childhood Homevisiting Grant Program, Assistance Listing #93.870.
 - 477 Cluster, Temporary Assistance for Needy Families, Assistance Listing #93.558.
 - Immunization Cooperative Agreements, Assistance Listing #93.268.
- h) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
- i) Panhandle Public Health District did not qualify as a low-risk auditee as defined by the Uniform Guidance.

Findings – Financial Statements Audit

None

Findings – Major Federal Awards Program Audit

2024-001 - Noncompliance and Significant Deficiency in Internal Controls over Timely Reporting of the Audit and Data Collection Form to the Federal Audit Clearing House

Identification data: U.S. Department of Health and Human Services -- Maternal, Infant, and Early Childhood Homevisiting Grant Program, Assistance Listing #93.870, Agreement Identifying No. X1043593, No. X1050313, No. X11MC45288. 477 Cluster, Temporary Assistance for Needy Families, Assistance Listing #93.558. Agreement Identifying No. 2201NETANF-00. Immunization Cooperative Agreements, Assistance Listing #93.268, Agreement Identifying No. NH23IP922589

Criteria: Title 2 CFR §200.512 states that the audit and data collection form must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.

Panhandle Public Health District

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2024

2024-001 - Noncompliance and Significant Deficiency in Internal Controls over Timely Reporting of the Audit and Data Collection Form to the Federal Audit Clearing House -- Continued

Condition: The District did not submit the data collection form before the nine month deadline stated above.

Cause: The District's fiscal year 2023 audit was not issued until May 30, 2024. Thus, the data collection form and audit would not have been available to submit in the nine month timeframe.

Effect or potential effect: The control deficiency is a significant deficiency that prevented the District from complying with the reporting requirements established for the data collection form and audit to the federal audit clearing house.

Identification of a Repeat Finding: Repeat of 2023-002 finding.

Recommendation: The District should review its system of internal controls over the preparation of the audit, schedule of expenditures of federal awards, and data collection forms to ensure compliance with the timely reporting requirements sated in 2 CFR §200.512.

Views of Responsible Officials: Panhandle Public Health District engaged with a firm demonstrating the capacity to perform PPHD's audit in time for the required submission deadline to the Federal Audit Clearing House. Subsequent engagement planning will prioritize timely reporting.

Panhandle Public Health District

SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2023

2023-001 - Material Weakness in Internal Controls over the Preparation of Financial Statements

Condition: The District does not have an internal control system designed to provide for the preparation of the financial statements and note disclosures being audited. As the auditor, we were requested to draft the financial statements and accompanying notes to the financial statements. This circumstance is not unusual in an organization of this size.

Criteria: Government Auditing Standards indicate that the inability to produce financial statements in an internal control deficiency.

Recommendation: The District should provide appropriate oversight of the preparation of the financial statements or outsource the preparation of the financial statements and disclosures to a third party.

Current Status: This finding has been corrected.

2023-002 - Noncompliance and Significant Deficiency in Internal Controls over Timely Reporting of the Audit and Data Collection Form to the Federal Audit Clearing House

Condition: The District did not submit the data collection form before the nine month deadline stated above.

Criteria: Title 2 CFR §200.512 states that the audit and data collection form must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.

Recommendation: The District should review its system of internal controls over the preparation of the audit, schedule of expenditures of federal awards, and data collection forms to ensure compliance with the timely reporting requirements stated in 2 CFR §200.512.

Current Status: This finding is reported as 2024-001 in the current year.

Panhandle**Public Health District****Public Health**
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CORRECTIVE ACTION PLAN

Year ended June 30, 2024

The corrective action plan for the findings included in the schedule of findings and questioned costs is summarized as follows:

Finding 2024-001 Noncompliance and Significant Deficiency in Internal Controls over Timely Reporting of the Audit and Data Collection Form to the Federal Audit Clearing House

Corrective Action Planned: Panhandle Public Health District engaged with a firm demonstrating the capacity to perform PPHD's audit in time for the required submission deadline to the Federal Audit Clearing House. PPHD engaged HBE LLP from Lincoln, NE to conduct audits of Fiscal Year 2024, 2025, and 2026. Subsequent engagement planning will prioritize timely reporting.

Anticipated Completion Date: Continuous.

Responsible Parties: Management and the Board of Directors.

Sara Williamson
Deputy Director of Finance & Accreditation

Date

PPHD Finance Committee
Conference Call Minutes
March 5, 2025 9:00 am

Present on the call were Kay Anderson, Pat Wellnitz, Diana Lecher, Jessica Davies, and Sara Williamson.

Williamson reviewed program spreadsheets, accounts receivable, and check detail and financial statements for December. She noted that all ARPA funds for the Hemingford office renovation were expended.

A motion was made by Lecher to approve the financial statements and spreadsheets and seconded by Wellnitz.

Jessica has been keeping the board updated on the hearing on LB 261. Jessica is taking a letter of support from the board to Lincoln with her when she testifies on Monday. These funds have allowed us to maximize federal funds by providing match, address gaps within our communities, and support agency operations. The current projected shortfall has decreased, which is promising, and we hope the additional advocacy will result in the continuation of all funds for public health.

The meeting adjourned at 9:24 am.

PANHANDLE PUBLIC HEALTH DISTRICT
FINANCIAL STATEMENTS
DECEMBER 31, 2024

Panhandle Public Health District Balance Sheet

Cash Basis

As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · Platte Valley National Bank	385,617.24
1005 · NPAIT (Nebraska Public Agency Investment Trust)	75,507.17
Total Checking/Savings	461,124.41
Total Current Assets	461,124.41
TOTAL ASSETS	461,124.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · State Withholding Payable	4,611.81
2015 · Retirement Payable	10.53
2020 · Health Insurance Payable	355.78
2021 · FSA Payable - Health	1,757.90
2022 · FSA Payable - Dep Care	-922.06
2025 · FICA Withholding Payable	13.64
2026 · Garnishment	499.29
2027 · State Unemployment Payable	183.60
2028 · Dental Insurance Payable	5.00
2029 · Vision Insurance Payable	1.40
2110 · Direct Deposit Liabilities	-55,498.09
Total Other Current Liabilities	-48,981.20
Total Current Liabilities	-48,981.20
Long Term Liabilities	
2500 · Scottsbluff Building Loan	153,229.57
Total Long Term Liabilities	153,229.57
Total Liabilities	104,248.37
Equity	
3000 · Opening Balance Equity	-39,764.62
3050 · Fund Balance	510,009.89
3060 · Board Designated Funds - Autos	33,525.52
3061 · Board Designated Funds - Copier	67,259.26
Net Income	-214,154.01
Total Equity	356,876.04
TOTAL LIABILITIES & EQUITY	461,124.41

**Panhandle Public Health District
Profit & Loss**

December 2024

Cash Basis

	Dec 24	Jul - Dec 24
Ordinary Income/Expense		
Income		
4000 · General Funds	22,677.08	67,817.93
4010 · Infrastructure Funds	11,342.59	68,055.55
4015 · Per Capita Funds	11,505.05	69,030.30
4016 · LB1008 Funds	6,944.46	41,666.76
4017 · LB 585	12,287.33	73,723.98
4020 · Revenue	66,863.58	326,941.60
4021 · Revenue (Fed Pass-Through)	243,073.40	1,196,401.00
4035 · Health Screening Supplies	0.00	500.00
4045 · Other Income	0.00	6,781.50
4050 · Interest Income	292.20	7,586.26
4055 · Travel Reimbursement	0.00	2,691.81
4070 · Program Donations	78.99	21,523.87
4072 · Program Fees (Fee for service revenues)	27,758.66	172,445.47
4073 · Product Fees	92,427.58	240,316.40
4074 · Admin Fees	0.00	2,057.03
4075 · Copy Reimbursement	0.00	597.34
4080 · Office Expense Reimbursement	0.00	2,589.02
4090 · Fall Conference Sponsorships	0.00	600.00
4092 · Fall Conference Registrations	0.00	6,322.91
Total Income	<u>495,250.92</u>	<u>2,307,648.73</u>
Gross Profit	495,250.92	2,307,648.73
Expense		
6010 · Advertising and PR	272.14	58,977.99
6020 · Auditing	0.00	19,000.00
6030 · Bank Service Charges	360.02	1,140.28
6035 · Board Member Travel	0.00	3,530.24
6075 · Communication	5,141.91	34,528.99
6080 · Contracts	7,832.04	407,618.51
6090 · Depreciation Expense	0.00	0.00
6091 · Depreciation Expense - Building	0.00	0.00
6095 · Dues and Subscriptions	12,278.99	17,259.49
6120 · Incentives	1,347.98	2,167.51
6125 · Insurance	1,793.31	25,763.90
6126 · Insurance - General	923.36	12,524.26
6128 · Interest Expense	444.91	2,759.34
6135 · Legal Fees	220.00	340.00
6145 · Meeting	293.24	11,068.64
6150 · Office Expense	2,935.74	17,991.70
6154 · Vaccinations	-74,455.69	366,419.34
6155 · Office Supplies	13,315.10	71,368.78
6156 · Medical Supplies	0.00	4,926.29
6157 · Printing Supplies	1,255.96	9,823.57
6160 · Payroll Tax Expense	10,278.74	68,563.95
6175 · Postage	431.18	7,870.61
6180 · Printing and Publication	1,200.96	8,528.95
6200 · Repairs and Maintenance	3,066.25	20,820.78
6202 · Server Backup	966.00	5,312.98
6205 · Training/Education	10,015.00	36,028.11
6210 · Travel	9,738.98	56,755.68
6215 · Utilities	1,368.32	6,733.23
6220 · Wages	141,067.95	937,512.65
6225 · Retirement Expense	9,437.84	61,212.46
6230 · Health Insurance	43,175.38	287,636.10
6231 · Dental Insurance	1,637.49	10,244.05
6232 · Vision Insurance	453.58	2,825.07
6240 · Life Insurance	322.00	2,005.50
6245 · LT Disability	392.00	2,457.00
6246 · FSA Expense - Health	-25.00	-53.00
6247 · FSA Expense - Dep	0.00	0.00
6819 · Program Expense Offset	-9,744.43	-60,489.10
Total Expense	<u>197,741.25</u>	<u>2,521,173.85</u>
Net Ordinary Income	297,509.67	-213,525.12
Other Income/Expense		
Other Expense		
6815 · Other Expense	-630.00	628.89
Total Other Expense	<u>-630.00</u>	<u>628.89</u>
Net Other Income	630.00	-628.89
Net Income	<u><u>298,139.67</u></u>	<u><u>-214,154.01</u></u>

Program updates through **2/27/2025**

 Panhandle
Public Health District

Award Name/ Program Name	Total Award	Expenses to Date	% of Total	% of Performance Period	Program End Date
State Appropriated Funds					
Admin 2025 (LB 692)	\$276,788.15	\$193,384.47	70%	67%	6/30/2025
Surveillance 2025 (LB 1060)	\$105,458.11	\$73,291.01	69%	67%	6/30/2025
LB 1008 2025	\$83,333.55	\$48,624.30	58%	67%	6/30/2025
LB 585 2025	\$148,161.56	\$106,767.72	72%	67%	6/30/2025
MHI 2024 (Minority Health Initiative)	\$166,067.44	\$118,108.62	71%	78%	6/30/2025
ARPA	\$391,824.06	\$391,824.06	100%	107%	12/31/2024
Opioid General Funds	\$27,777.77	\$0.00	0%	67%	6/30/2025
Data, Performance, and Health Improvement Planning					
MAPP 2025 (CHA/CHIP Work)	\$18,000.00	\$5,037.35	28%	17%	12/31/2025
WFD 2025 (Accreditation Readiness)	\$25,500.00	\$2,060.41	8%	42%	9/30/2025

Program updates through

2/27/2025


 Panhandle
Public Health District

Award Name/ Program Name	Total Award	Expenses to Date	% of Total	% of Performance Period	Program End Date
Chronic Disease Prevention Funds					
AOWN 2025 (Diabetes Prevention)	\$9,830.00	\$6,943.19	71%	67%	6/30/2025
LCTA 2025 (DPP Coaches Training)	\$11,322.50	\$7,364.75	65%	67%	6/29/2025
Governor's Award 2025 (Worksite Wellness)	\$10,000.00	\$0.00	0%	17%	12/31/2025
Hub 2024 (EWM/Colon Cancer)	\$12,737.27	\$5,807.58	46%	83%	6/29/2025
TFN 2025 (Tobacco Free NE)	\$80,989.00	\$33,953.67	42%	67%	6/30/2025
Injury Prevention Funds					
HSO 2025 (Highway/Driver Safety)	\$125,240.00	\$25,543.93	20%	42%	9/30/2025

Program updates through

2/27/2025


 Panhandle
Public Health Distr

Award Name/ Program Name	Total Award	Expenses to Date	% of Total	% of Performance Period	Program End Date
Preparedness Funds					
BT 2025 (Emergency Preparedness/Disease Investigati	\$150,242.75	\$100,608.05	67%	67%	6/30/2025
PRMRS 2025 (Hospital Preparedness Planning)	\$125,000.00	\$65,349.39	52%	67%	6/30/2025
CDC MHI (COVID Health Disparities)	\$7,877.49	\$5,495.60	70%	75%	5/31/2025
Clinical Services					
Vaccination 2025 (COVID & Flu)	\$207,456.10	\$186,404.56	90%	67%	6/30/2025
Vaccination AOWN	\$157,000.00	\$112,643.56	72%	82%	6/30/2025
NACCHO Vaccination (school based program)	\$75,000.00	\$41,322.45	55%	81%	5/31/2025
VFC 2025 (Vaccinations for Children)	\$30,000.00	\$0.00	0%	67%	6/30/2025
Immunization Billing	\$597,200.00	\$455,544.42	76%	167%	6/30/2024
Vacc Cap 2025	\$199,937.33	\$125,482.29	63%	67%	6/30/2025
STI 2024 (Case Investigation)	\$57,374.99	\$10,403.79	18%	78%	6/30/2025
HPV 2025 (media campaign)	\$15,000.00	\$3,367.32	22%	67%	6/29/2025

Program updates through

2/27/2025


 Panhandle
Public Health Distr

Award Name/ Program Name	Total Award	Expenses to Date	% of Total	% of Performance Period	Program End Date
Home Visitation Funds					
HV 2025 (Healthy Families America)	\$819,092.00	\$274,589.02	34%	42%	9/30/2025
HV CWP 2025 (DHHS Referred Cases)	\$345,000.00	\$86,505.70	25%	42%	9/30/2025

Program updates through

2/27/2025


 Panhandle
Public Health Distr

Award Name/ Program Name	Total Award	Expenses to Date	% of Total	% of Performance Period	Program End Date
Environmental Health Funds					
LEPH 2025 (Local Environmental Public Health)	\$66,075.34	\$37,936.08	57%	25%	11/30/2025
Radon 2025 (\$5,000 award, \$5388.32 PPHD Match)	\$10,388.32	\$5,083.66	49%	63%	5/31/2025
WNV 2024 (WNV Mosquito Trapping)	\$10,000.00	\$0.00	0%	17%	12/31/2025
Lead Epi 2025 (Childhood Lead Case Investigation)	\$25,354.20	\$8,391.47	33%	42%	9/29/2025
Hud (Lead Based Paint Remediation)	\$148,763.03	\$37,971.66	26%	54%	8/15/2025

Program updates through

2/27/2025


 Panhandle
Public Health Distr

Award Name/ Program Name	Total Award	Expenses to Date	% of Total	% of Performance Period	Program End Date
Behavioral Health/Substance Misuse Prevention					
OD2A 2025 (Statewide Opioid Prevention)	\$50,000.00	\$28,261.34	57%	50%	8/31/2025
R1SOR 2025 (Region I Opioid Response)	\$43,713.00	\$5,305.82	12%	42%	9/29/2025
State SOR 2025 (State Opioid Response)	\$40,000.00	\$11,477.83	29%	42%	9/29/2025
R1BG 2025 (Panhandle Prevention Coalition)	\$159,500.00	\$74,493.27	47%	67%	6/30/2025
PFS 2025 (Partner for Success)	\$94,621.61	\$45,462.28	48%	42%	9/30/2025
MCH (BaseEd) (57395.39 Grant, 16703.65 Match)	\$74,099.04	\$35,729.29	48%	92%	3/31/2025

Program updates through

2/27/2025


 Panhandle
Public Health Distr

Award Name/ Program Name	Total Award	Expenses to Date	% of Total	% of Performance Period	Program End Date
Oral Health					
DHP 2024 (Dental Health Program NCF Grant)	\$64,438.81	\$20,369.63	32%	117%	12/31/2024
DHP HRSA 2025 (Dental Health Program)	\$78,000.00	\$21,981.74	28%	58%	7/31/2025
Dental Day 2025 (PPHD General Funds)			#DIV/0!	29%	7/31/2025

Program updates through 2/27/2025



Award Name/ Program Name	Total Award	Expenses to Date	% of Total	% of Performance Period	Program End Date
Other Funds					
MCO (United Health Care)	\$102,000.00	\$86,830.21	85%	117%	12/31/2024
NTC (NE Total Care)	\$55,125.00	\$56.84	0%	96%	3/31/2025

**Panhandle Public Health District
January 30, 2025
Strategic Planning Documentation**

Meeting Purpose: To review the current community and organizational environment to identify strategic focus areas for Panhandle Public Health District for the next 3 – 5 years.

Strategic Opportunities/Focus Areas

What are the strategic opportunities for the Panhandle Public Health District? What does the organization need to do to continue to meet its mission given the current context?

Focus Area	Coordinated Technology & Data Management Tools	Cross Sector Coordination & Collaboration	Communication	A Culture of Prioritizing, Agility, & Flexibility while being Nimble
Discussion Notes	<ul style="list-style-type: none"> • Leaning into AI (plus other tools) • Leveraging technology for the positive 	<ul style="list-style-type: none"> • Expand our reach • Increase our visibility • Fostering & engaging the communities that exist • Foster relationships • Strengthen relationship – political & private • Cross sector collaboration 	<ul style="list-style-type: none"> • Coordinated communication plan / approach (to the public) • Up-to-date platforms • Maintaining our credibility • Work together to continue to promote public health • Advocacy and awareness sharing the good word of the work • Education 	<ul style="list-style-type: none"> • Practice positivity • Strengthening workforce • Adapt to change • Explore opportunities to leverage philanthropic dollars • Ability to renegotiate the work • Problem solve to stay in our values and mission • Maintain a culture of our strengths to overcome our challenges so we have the needed capacity • Meaningful forward movement (programs) • Anticipate and prioritize
Volunteers	Sara, Erin, Megan	Nicole, Ally, Kelsy, Kendra, Paulette, Dez, Jessica R.	Kelsy, Emily	Sara, Nicole, Dez, Paulette, Jess

Context / Data Review

(See [Slides](#))

Annual Report: <https://online.flippingbook.com/view/343394785/2/>

The PPHD Leadership Team presented background information, trends, and anticipated changes that may impact the work within the health district.

Environmental Scan

As we scan the environment, what has the potential to impact our work and how we do our work in the next 5-10 years? What do we need to do to be ready for those impacts / changes?

Social	Political	Financial	Technological	Environmental	Other
<ul style="list-style-type: none"> • Legal marijuana • Acceptable programs and/or beliefs • National questioning of public health • Misinformation • Speed of information - is it sound? Sources? • Isolation 	<ul style="list-style-type: none"> • New administration • Open, honest dialogue • Immigration • Policy • Focus on local political action 	<ul style="list-style-type: none"> • Government funding?? • Funding cuts • Changes in policies and funding • Financial uncertainty • Costs increasing but not reimbursement rates • Philanthropy • Increased expenses for all things 	<ul style="list-style-type: none"> • Cyber security • Artificial intelligence (AI) • AI / Budgeting foresight • Advances in training and technology / AI • Ethical implications • Screen time • Leveraging technology 	<ul style="list-style-type: none"> • Fluctuation in population • Expanded reach • Population growth / urban development leads to a decrease in air quality and increase in waste • Shifting priorities for preparedness • Strong agency culture and collaboration • Housing 	<ul style="list-style-type: none"> • Drugs

Strengths and Challenges

What are the current strengths, challenges, and capacity of this Division to achieve what will be needed from us in the future?

Strengths	Challenges	Capacity
<ul style="list-style-type: none"> • Supportive work environment / culture • Willing to try and then shift as needed (pivot) • Creative problem solvers • Ability to find gaps • Increasing connection w/communities (meeting people where they are) • Inclusive • Focus on our own wellness • Pilot projects • Willing to learn • Good at finding funding • Adaptability • Collaboration internal and external (working with partners) • Communication • Ingenuity • Prepared / cutting edge • Good working relationships between leadership and Board • Efficiency • Positivity • Growth and abundance mindset • Quality staff • Creative / breadth of skillset • Strong leadership • Passionate people • Well educated and talented • Data guides our work • Commitment • Institutional memory/knowledge • Good stewards of public funds • Strength-based • Willingness to change 	<ul style="list-style-type: none"> • Geographic size • Distrust of Government / public health • Losing the foundation of science • Mental health • Mentality of people we serve (resistant to help, independent) • Fear of PPHD as a government agency • Growing pains in terms of communication internally • Over committed • Gaps in infrastructure / under-resourced (e.g., transportation, media, access to care) • Social / cultural norms • Efficiency (could do even more with more resources) • Funding dictates our actions and priorities • Secondary trauma • Visibility (community footprint and understanding) • Being rural • Creating independence (preventing dependence on us / services) • Moral injury 	<ul style="list-style-type: none"> • Dedicated workforce (could always use more) • Stable financial processes & leadership • Trust in teams & agency • No men on the team (but Randy) • Are we willing to say no because of existing capacity? • Rely on specific strengths of individuals for specific work (which sometimes overwhelms people with work) • Good communication process • What's our core / foundation? • Growing with technology which increases capacity • Stable workforce