

**ATTESTATION REPORT
OF THE
NEBRASKA DEPARTMENT OF
HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID**

JANUARY 1, 2013 THROUGH DECEMBER 31, 2013

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Issued on July 10, 2014

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NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

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NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

BACKGROUND

The Nebraska Department of Health and Human Services Program 502 – Public Health Aid Program (Program) was enacted in 2001 as part of LB 692 (2001). The intent of this Program is to ensure that all people in Nebraska are covered by a county or district health department. All public health departments funded under this Program are responsible for assessing the health needs of the population, developing policies and formulating strategies to address these needs, and assuring that services are available to meet the health needs of the entire population.

The Program is part of the Division of Public Health and is comprised of two offices, the Office of Health Disparities and Health Equity (OHDHE) and the Office of Community and Rural Health.

The OHDHE works to improve health outcomes for Nebraska's culturally diverse populations with a vision of health equity for all Nebraskans. Priority populations include: racial ethnic minorities, Native Americans, refugees, and immigrants.

The OHDHE collaborates with various partners (Federal organizations, other State Agencies, Tribal entities, etc.) on minority health-training materials, disparity awareness and cultural intelligence trainings, and assists and supports minority grantees and organizations working on minority health activities.

The Office of Community and Rural Health strengthens the public health system in Nebraska by working with local public health departments and other community-based organizations. It also coordinates public health policies and activities at the State level.

The Program provided State aid payments to recipients by seven distinct subprograms.

1. Subprogram 27 – Infrastructure--provided funding to each of the 18 local public health departments based upon three population categories, as established per Neb. Rev. Stat. § 71-1628.08(2) (Reissue 2009).
2. Subprogram 28 – Per Capita--provided funding to each of the 18 local public health departments, based on the population served per § 71-1628.08(3)
3. Subprogram 29 – Minority Health Aid--provided funding for minority public health services in accordance with Neb. Rev. Stat. Section 71-1628.07 (Cum. Supp. 2012). Per LB 195 (2013), the funds were to be distributed as follows:

There is included in the appropriation . . . State aid from the Nebraska Health Care Cash Fund for minority public health services in counties having a minority population equal to or exceeding five percent of the total population of the county in the first and third congressional districts as determined by the most recent federal decennial census The Department of Health and Human Services shall distribute the funds on a per capita basis for the purpose of implementing a minority health initiative, which may target, but shall not be limited to, infant mortality, cardiovascular disease, obesity, diabetes, and asthma.

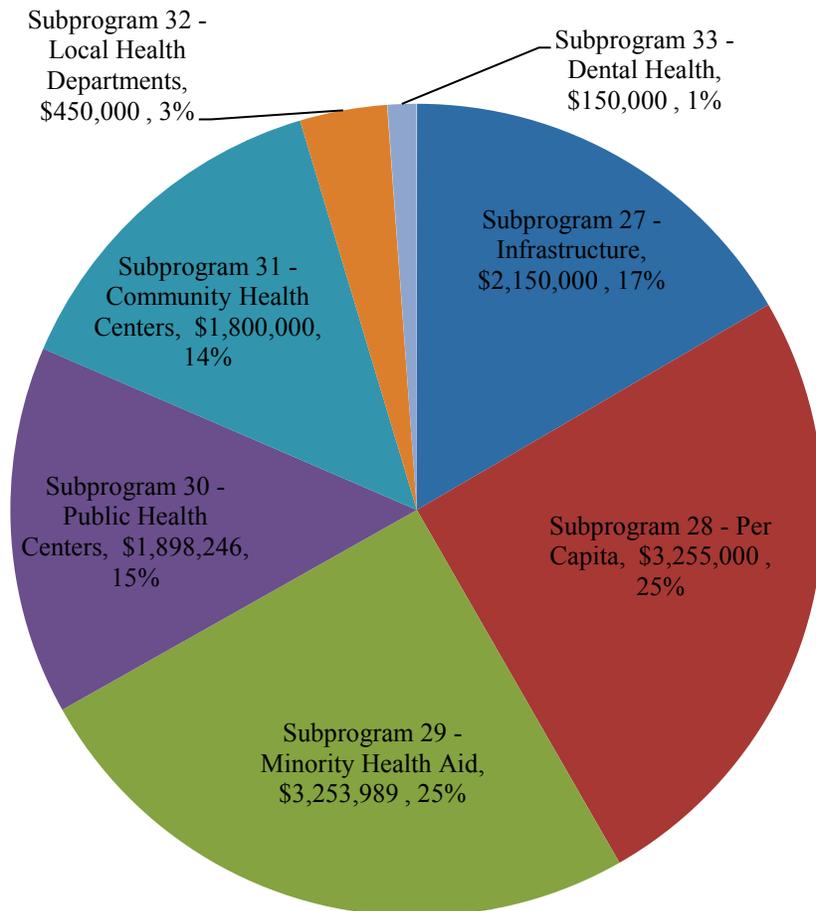
There is included in the appropriation . . . State aid to be distributed equally among federally qualified health centers in the second congressional district. Such funds shall be used for the purpose of implementing a minority health initiative, which may target, but shall not be limited to, infant mortality, cardiovascular disease, obesity, diabetes, and asthma.

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

BACKGROUND
(Concluded)

4. Subprogram 30 – Public Health Centers--funding provided equally to each of the 18 local public health departments per § 71-1628.08(3).
5. Subprogram 31 – Community Health Centers--funding provided equally to each of the six federally qualified health centers to improve access to underserved populations, as per LB 195 (2013).
6. Subprogram 32 – Local Health Departments--funding provided equally to each of the 18 local public health departments, as per LB 195 (2013).
7. Subprogram 33 – Dental Health--funding provided equally to each of the six federally qualified health centers to improve access to underserved populations, as per LB 195 (2013).

EXPENDITURES BY SUBPROGRAM
For the Calendar Year Ended December 31, 2013



NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

EXIT CONFERENCE

An exit conference was held June 25, 2014, with the Department of Health and Human Services to discuss the results of our examination. Those in attendance for Program 502 – Public Health Aid were:

NAME	TITLE
Kerry Winterer	Chief Executive Officer
Matt Clough	Chief Operating Officer
Joe Acierno	Division of Public Health Director (by phone)
Judy Martin	Division of Public Health Deputy Director (by phone)
Kevin R. Nelson, CPA	Internal Audit Administrator
Heather Arnold	Internal Auditor
Suzanna Glover-Ettrich	Staff Attorney
Sue Medinger	Unit Administrator

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

COMMENT AND RECOMMENDATION

During our examination of Program 502 – Public Health Aid, we noted certain deficiencies and other operational matters that are presented here.

Financial Monitoring of Funds Disbursed

Good internal control and taxpayer accountability requires adequate and documented financial monitoring of disbursed State aid funds to ensure those funds are spent in accordance with Legislative intent.

We tested 15 expenditures, and none of the expenditures tested had financial monitoring performed by the Program to ensure funds were spent appropriately. Monitoring issues were noted for all of the subprograms. The issues are detailed below.

Without adequate financial monitoring of funds disbursed, there is an increased risk of misuse of State funds. In addition, if the Legislature is not aware of unspent monies, funding decisions could be affected, which also affects the burden to taxpayers.

Infrastructure, Per Capita and Public Health Centers

Recipients of Infrastructure, Per Capita and Public Health Centers funds were required to submit an annual report to the Program staff outlining their use of the funds. The annual report contained a financial schedule noting all State aid funds received and expended during the State’s fiscal year (July 1 – June 30). The Program did not perform any financial monitoring to verify the reported use of funds. Payments for these subprograms during calendar year 2013 totaled \$7,303,246.

For two of five recipients tested, we noted also that, per their annual reports, the total State aid received exceeded the funds expended. See table below.

<i>State Aid For Fiscal Year Ended June 30, 2013</i>						
Organization	<i>Infrastructure & Per Capita Subprograms</i>			<i>Public Health Centers Subprogram</i>		
	Received	Expended	Variance	Received	Expended	Variance
Douglas County Health Department	\$ 1,107,698	\$ 1,036,291	\$ 71,407	\$ 105,458	\$ 1,000	\$ 104,458
Panhandle Public Health District	\$ 219,118	\$ 199,390	\$ 19,728	\$ 105,458	\$ 94,764	\$ 10,694

According to Program staff, they are not required to follow up on funds not expended. They use these annual reports to compile their Comprehensive Annual Nebraska Health Care Funding Act Report, which is submitted to the Governor and Legislature. The financial schedule data from each recipient’s annual report is compiled and displayed in the Nebraska Health Care Funding Act Report as total funds received by subprogram and total funds expended by expenditure line item. The amounts for each recipient are not shown; therefore, the Legislature would not be aware if individual health departments did not spend all of the funds received.

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

COMMENT AND RECOMMENDATION

(Continued)

Minority Health Aid

Organizations providing minority public health services to counties with a minority population exceeding five percent in the first and third congressional districts must apply for minority health aid. Once awarded the funds, they must submit quarterly reports including current quarterly expenditures. The Program staff reviewed these reports; however, they did not request supporting documentation to ensure the data submitted by the organizations was accurate and complete.

Minority Health Aid subprogram also provided funding to the federally qualified health centers in the second congressional district. The federally qualified health centers were not required to report how they used the funds. No financial monitoring was performed by the Program.

Minority Health Aid payments totaled \$3,253,989 during calendar year 2013.

Community Health Centers, Local Health Departments and Dental Health

Recipients of Community Health Centers, Local Health Departments and Dental Health funds were not required to provide any documentation of how State aid funds were used. The funds were simply distributed in four equal quarterly payments. No financial monitoring was performed by the Program. Payments for these subprograms totaled \$2,400,000 during calendar year 2013.

We recommend the Program implement adequate financial monitoring policies and procedures for all subprograms to ensure funds are spent in accordance with Legislative intent. Furthermore, we recommend DHHS report to the Legislature expenditure and State aid data by recipient so they are aware of all unspent monies.

Management Response: In regard to the finding of “Financial Monitoring of Funds Disbursed,” the statutes creating Local Public Health Departments do not give the Department any oversight authority over these entities. Community Health Centers, also known as Federally Qualified Health Centers, are created by Federal law. The appropriations bill appropriates funds specifically to Local Public Health Departments and Community Health Centers, which are then simply passed through from the Legislature to the Department. The Department does not have legal authority to implement financial monitoring policies and procedures for these pass through funds.

Regarding Minority Health Initiative funding appropriated to the first and third congressional districts, the Department is required to determine which entities within those congressional districts will receive funding. Recipients of these funds will be requested to provide supporting documentation of the financial data submitted by these entities.

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

COMMENT AND RECOMMENDATION
(Concluded)

It should be noted that this report is critical in nature, containing only our comment and recommendation on the areas noted for improvement and does not include our observations on any accounting strengths of the Program.

Draft copies of this report were furnished to the Program to provide its management with an opportunity to review and to respond to the comment and recommendation contained herein. The formal response received has been incorporated into this report. A response that indicates corrective action has been taken was not verified at this time, but will be verified in the next examination.



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NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAM 502 – PUBLIC HEALTH AID

INDEPENDENT ACCOUNTANT'S REPORT

Department of Health and Human Services
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures and Changes in Fund Balances of Program 502 – Public Health Aid (Program) for the calendar year ended December 31, 2013. The Program's management is responsible for the Schedule of Revenues, Expenditures and Changes in Fund Balances. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Revenues, Expenditures and Changes in Fund Balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

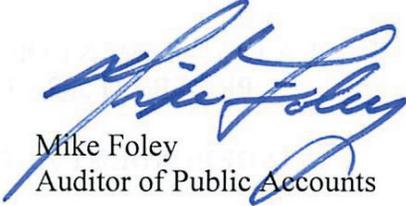
In our opinion, the Schedule referred to above presents, in all material respects, Revenues, Expenditures and Changes in Fund Balances of Program 502 – Public Health Aid for the calendar year ended December 31, 2013, based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services, as described in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Schedule of Revenues, Expenditures and Changes in Fund Balances and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Schedule of Revenues, Expenditures and Changes in Fund Balances is presented in accordance with the

criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule of Revenues, Expenditures and Changes in Fund Balances or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed a certain finding that is required to be reported under *Government Auditing Standards*, and the finding, along with the views of management, is described in the Comment Section of the report.

This report is intended solely for the information and use of management, others within the Program, and the appropriate Federal and regulatory agencies, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

July 7, 2014



Mike Foley
Auditor of Public Accounts

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Year Ended December 31, 2013

	Totals (Memorandum Only)	10000 State General Fund	22555 DHHS Cash Fund	22640 Health Care Cash Fund
Revenues:				
Appropriations (1)	\$ 3,893,819	\$ 3,893,819	\$ -	\$ -
Total Revenues	<u>3,893,819</u>	<u>3,893,819</u>	<u>-</u>	<u>-</u>
Expenditures:				
Government Aid	12,957,235	3,893,819	450,000	8,613,416
Total Expenditures	<u>12,957,235</u>	<u>3,893,819</u>	<u>450,000</u>	<u>8,613,416</u>
Other Financing Sources:				
Operating Transfers In	<u>8,280,000</u>	-	-	<u>8,280,000</u>
Change in Fund Balance	<u>(783,416)</u>	-	<u>(450,000)</u>	<u>(333,416)</u>

(1) - Amount calculated and not reflected in EnterpriseOne.

The accompanying notes are an integral part of the schedule.

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

NOTES TO THE SCHEDULE

For the Calendar Year Ended December 31, 2013

1. Criteria

The accounting policies of the Nebraska Department of Health and Human Services (DHHS) are on the basis of accounting, as prescribed by the State of Nebraska Department of Administrative Services.

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2008), the duties of the State of Nebraska's Director of the Department of Administrative Services (DAS) include:

The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes[.]

In accordance with Neb. Rev. Stat. § 81-1111(1) (Reissue 2008), the State Accounting Administrator has prescribed the system of accounts and accounting to be maintained by the State and its departments and agencies and has developed necessary accounting policies and procedures. The prescribed accounting system currently utilizes EnterpriseOne, an accounting resource software, to maintain the general ledger and all detailed accounting records. Policies and procedures are detailed in the Nebraska State Accounting Manual published by DAS State Accounting Division (State Accounting) and are available to the public. The financial information used to prepare the Schedule of Revenues, Expenditures, and Changes in Fund Balances was obtained directly from the general ledger maintained on EnterpriseOne. EnterpriseOne is not an accrual accounting system; instead accounts are maintained on a cash basis. As transactions occur, DHHS records the expenditure in the general ledger. The revenues and expenditures recorded in the general ledger, as of December 31, 2013, include only those revenues and expenditures posted in the general ledger as of December 31, 2013. The amount recorded as revenues or expenditures, as of December 31, 2013, **does not** include amounts received or expended before December 31, 2013, which had not been posted to the general ledger as of December 31, 2013.

The fund types established by the State that are used by the Public Health Aid Program are:

10000 – General Fund – to account for activities funded by general tax dollars, primarily sales and income taxes.

20000 – Cash Funds – to account for the financing of goods or services provided by a State agency to individuals or entities outside of State government on a cost-reimbursement basis.

22555 – DHHS Cash Fund – On January 1, 1997, the Institutional Cash Fund was eliminated and the balance was transferred to the DHHS Cash Fund. Funds deposited into and expended from the DHHS Cash Fund are resulting from a variety and support a variety of DHHS Programs.

Since this cash fund is utilized for programs in addition to the Public Health Aid Program, it is not feasible to assign a beginning or ending fund balance on the Schedule of Revenues, Expenditures, and Changes to Fund Balance.

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

NOTES TO THE SCHEDULE
(Concluded)

1. **Criteria** (Concluded)

22640 – Health Care Cash Fund – This fund was created with the passage of LB 1070 in the 1998 session. Initially, the revenue to the fund was derived from the interest earnings from Tobacco Settlement Cash Fund and the Health Care Trust Fund. With the passage of LB 692 in the 2001 legislative session, the revenue source and use of the fund was changed. Each year the state investment officer upon consultation with the Nebraska Investment Council shall advise the State Treasurer on the amounts to be transferred. The statutorily directed amount is from any combination of funding from the Tobacco Settlement Trust Fund and the Medicaid Intergovernmental Fund. Annually the transfer amount is reduced by the unobligated balance from the preceding fiscal year.

Since this cash fund is utilized for programs in addition to the Public Health Aid Program, it is not feasible to assign a beginning or ending fund balance on the Schedule of Revenues, Expenditures and Changes to Fund Balance.

The major revenue account classification established by State Accounting and used by the Public Health Aid Program is:

Appropriations – Appropriations are granted by the Legislature to make expenditures and to incur obligations. The amount of appropriations reported as revenue is the amount of expenditures.

The major expenditure account classification established by State Accounting and used by the Public Health Aid Program is:

Government Aid – Payment of Federal and/or State money to governmental subdivisions, State agencies, local health and welfare offices, individuals, etc., in furtherance of local activities and accomplishment of State programs.

2. **Reporting Entity**

DHHS is a State agency established under and governed by the laws of the State of Nebraska. As such, the Public Health Aid Program is exempt from State and Federal income taxes. The schedule includes all funds of the Public Health Aid Program included in the general ledger as identified in EnterpriseOne.

DHHS is part of the primary government for the State of Nebraska.

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

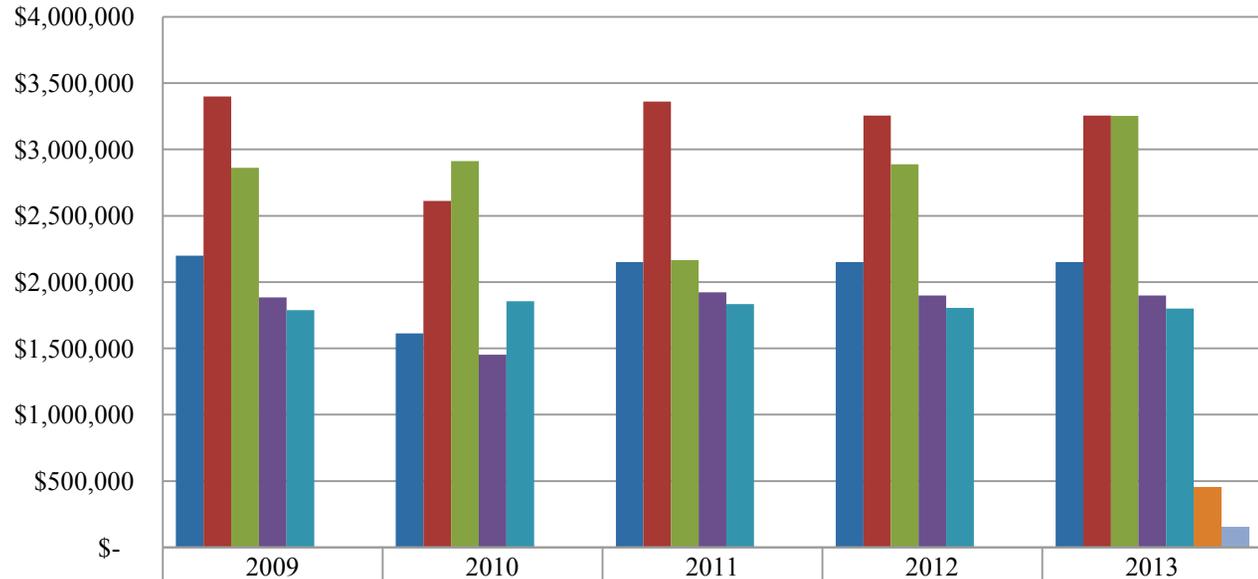
SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Revenues, Expenditures and Changes in Fund Balances. Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the Schedule of Revenues, Expenditures and Changes in Fund Balances, and, accordingly, we express no opinion on it.

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

EXPENDITURES BY SUBPROGRAM

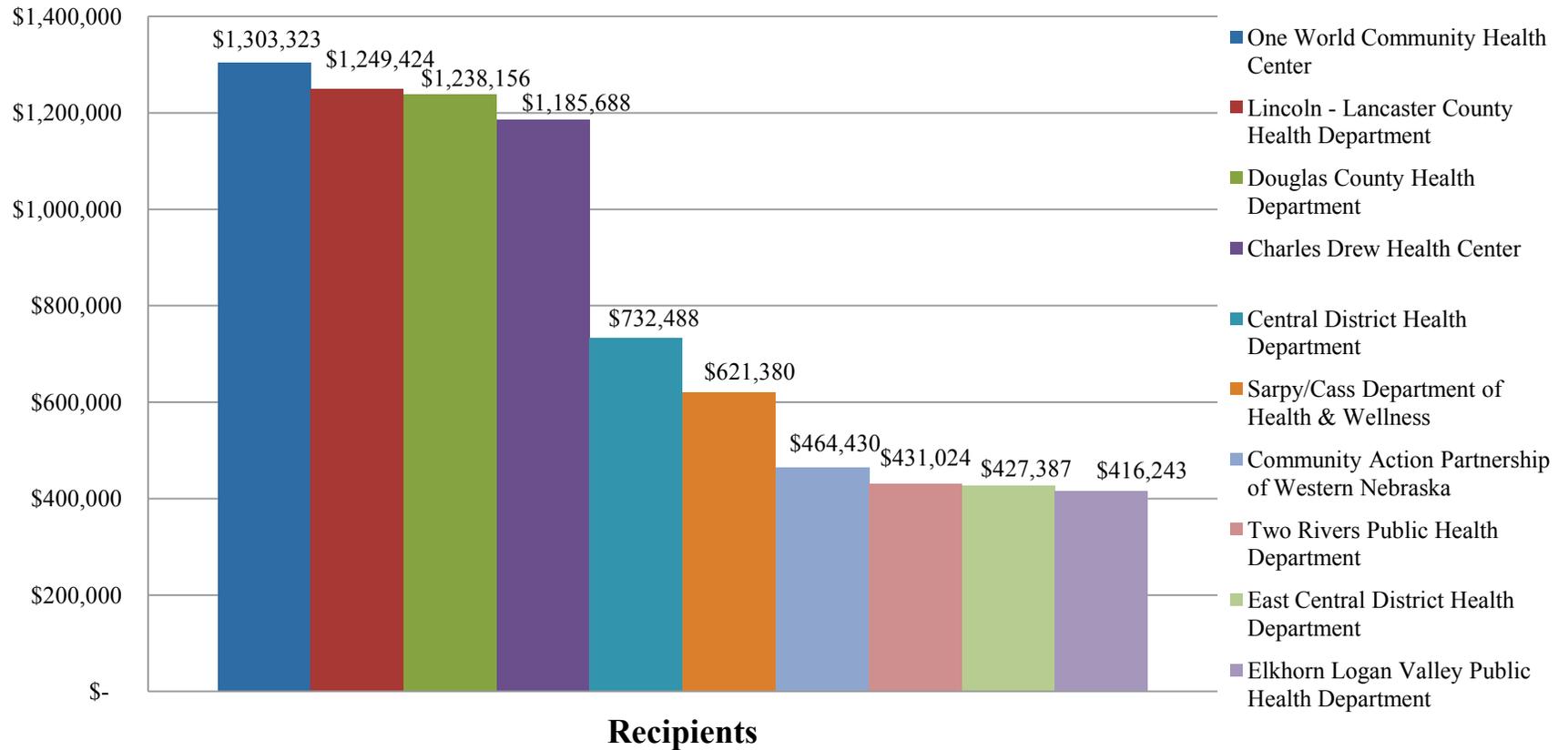
For the Calendar Years Ended December 31, 2009 through 2013



■ Subprogram 27 - Infrastructure	\$2,200,000	\$1,612,500	\$2,150,000	\$2,150,000	\$2,150,000
■ Subprogram 28 - Per Capita	\$3,400,000	\$2,610,786	\$3,360,492	\$3,255,000	\$3,255,000
■ Subprogram 29 - Minority Health Aid	\$2,861,699	\$2,911,396	\$2,166,019	\$2,888,956	\$3,253,989
■ Subprogram 30 - Public Health Centers	\$1,883,250	\$1,451,873	\$1,923,246	\$1,898,246	\$1,898,246
■ Subprogram 31 - Community Health Centers	\$1,787,938	\$1,855,104	\$1,834,333	\$1,804,667	\$1,800,000
■ Subprogram 32 - Local Health Departments	\$-	\$-	\$-	\$-	\$450,000
■ Subprogram 33 - Dental Health	\$-	\$-	\$-	\$-	\$150,000

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 – PUBLIC HEALTH AID

TOP 10 RECIPIENTS OF PUBLIC HEALTH AID
For the Calendar Year Ended December 31, 2013



The Top 10 Recipients make up 62% or \$8,069,543 of the total \$12,957,235 payments made for Public Health Aid.

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROGRAM 502 - PUBLIC HEALTH AID
PUBLIC HEALTH DEPARTMENT DISTRIBUTIONS
For the Calendar Year Ended December 31, 2013

Department Name	Subprogram 27 Infrastructure	Subprogram 28 Per Capita	Subprogram 29 Minority Health Aid*	Subprogram 30 Public Health Centers	Subprogram 32 Local Health Departments	Total
Central District Health Department	\$ 125,000	\$ 139,968	\$ 337,062	\$ 105,458	\$ 25,000	\$ 732,488
Douglas County Health Department	\$ 150,000	\$ 957,698	\$ -	\$ 105,458	\$ 25,000	\$ 1,238,156
East Central District Health Department	\$ 125,000	\$ 96,290	\$ 75,638	\$ 105,458	\$ 25,000	\$ 427,386
Elkhorn Logan Valley Public Health Department	\$ 125,000	\$ 105,569	\$ 55,216	\$ 105,458	\$ 25,000	\$ 416,243
Four Corners Health Department	\$ 100,000	\$ 81,889	\$ -	\$ 105,458	\$ 25,000	\$ 312,347
Lincoln-Lancaster County Health Department	\$ 150,000	\$ 528,580	\$ 440,386	\$ 105,458	\$ 25,000	\$ 1,249,424
Loup Basin Public Health Department	\$ 100,000	\$ 57,672	\$ -	\$ 105,458	\$ 25,000	\$ 288,130
North Central District Health Department	\$ 125,000	\$ 85,923	\$ -	\$ 105,458	\$ 25,000	\$ 341,381
Northeast Nebraska Public Health Department	\$ 100,000	\$ 58,129	\$ 12,563	\$ 105,458	\$ 25,000	\$ 301,150
Panhandle Public Health District	\$ 125,000	\$ 94,118	\$ -	\$ 105,458	\$ 25,000	\$ 349,576
Public Health Solutions District Health Department	\$ 125,000	\$ 102,187	\$ 5,870	\$ 105,458	\$ 25,000	\$ 363,515
Sandhills District Health Department**	\$ -	\$ -	\$ 6,981	\$ -	\$ -	\$ 6,981
Sarpy/Cass Department of Health & Wellness	\$ 150,000	\$ 340,922	\$ -	\$ 105,458	\$ 25,000	\$ 621,380
South Heartland District Health Department	\$ 100,000	\$ 85,597	\$ -	\$ 105,458	\$ 25,000	\$ 316,055
Southeast District Health Department	\$ 100,000	\$ 72,860	\$ 20,755	\$ 105,459	\$ 25,000	\$ 324,074
Southwest Nebraska Public Health Department	\$ 100,000	\$ 58,503	\$ 14,078	\$ 105,459	\$ 25,000	\$ 303,040
Three Rivers Public Health Department	\$ 125,000	\$ 143,911	\$ -	\$ 105,458	\$ 25,000	\$ 399,369
Two Rivers Public Health Department	\$ 125,000	\$ 175,566	\$ -	\$ 105,458	\$ 25,000	\$ 431,024
West Central District Health Department	\$ 100,000	\$ 69,618	\$ 18,618	\$ 105,458	\$ 25,000	\$ 318,694
	<u>\$ 2,150,000</u>	<u>\$ 3,255,000</u>	<u>\$ 987,167</u>	<u>\$ 1,898,246</u>	<u>\$ 450,000</u>	<u>\$ 8,740,413</u>

*This column represents payments made to Public Health Departments with Subprogram 29 funds. Subprogram 29 funds are distributed to various types of organizations that provide minority public health services, not just Public Health Departments. Funds distributed to other organizations for calendar year 2013 totaled \$2,266,822.

**Sandhills District Health Department was not qualified for subprogram 27, 28, 30 or 32 funding per Neb. Rev. Stat. § 71-1628.08.