



Public Health
Prevent. Promote. Protect.

North Central Public Health District
"Caring For Our Communities"

North Central Public Health District Board of Health Meeting

March 12, 2019
3:00 PM
Meeting Room @
NCPHD

AGENDA -

1. **Minutes**
 - a. Approve from 1-8-19 executive committee meeting.
 - b. Set Next Meeting Date (4-9-2019)
2. **Additions to the Agenda**
3. **Public Comment**
4. **Unfinished Business**
 - a. Election of Chair and Vice-Chair for NCPHD Board
 - b. Budget Committee Meeting Date & Members
5. **New Business**
 - a. FY 2017-18 Fiscal Audit Report – Presented by Pauly Rogers & Co.
 - b. FY 2019-20 Revenue and Expenditures (Draft)
 - c. Vital Records & Medical Examiner Presentations – Presented by Kathi Hall & Dr. McDonell
 - d. Office Space
 - e. Policies & Procedures Review
 - AD – Budgetary Control Procedures – 02122019
 - AD – Contracting – 02122019
 - AD – General Fiscal Policy - 02122019
 - f. Approval of A/P Check Report
 - January & February 2019
 - g. Review of Contracts
 - h. Director's Report
 - January & February 2019

Note: This agenda is subject to last minute changes.

Meetings are ADA accessible. If special accommodations are needed please contact NCPHD in advance at (541) 506-2626. TDD 1-800-735-2900. NCPHD does not discriminate against individuals with disabilities.

If necessary, an Executive Session may be held in accordance with: ORS 192.660 (2) (d) Labor Negotiations; ORS 192.660 (2) (h) Legal Rights; ORS 192.660 (2) (e) Property; ORS 192.660 (2) (i) Personnel



Public Health
Prevent. Promote. Protect.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

“Caring For Our Communities”

419 East Seventh Street
The Dalles, OR 97058-2676
541-506-2600
www.ncphd.org

**North Central Public Health District
Executive Committee Meeting
Meeting Minutes
January 8, 2019**

In Attendance: Commissioner Scott Hege – Wasco County; Commissioner Tom McCoy – Sherman County; Leslie Wetherell – Gilliam County

Staff Present: Teri Thalhofer, RN/BSN – Director NCPHD; Kathi Hall – Finance Manager NCPHD; Tanya Wray – PHEP Coordinator NCPHD; Jeremy Hawkins – CD Investigator

Guests Present: None

Minutes taken by: Gloria Perry

Meeting called to order at 3:04pm by Chair Scott Hege

SUMMARY OF ACTIONS TAKEN

MOTION by Commissioner Tom McCoy, second by Commissioner Leslie Wetherell to accept the December 11, 2018 board meeting minutes as presented.

Vote: 3-0
Yes: Commissioner Tom McCoy, Commissioner Leslie Wetherell, and Commissioner Scott Hege
Abstain: 0
Motion Carried

MOTION by Commissioner Tom McCoy, second by Commissioner Leslie Wetherell to accept the A/P Checks Issued reports for December 2018 as presented.

Vote: 3-0
Yes: Commissioner Tom McCoy, Commissioner Leslie Wetherell, and Commissioner Scott Hege
Abstain: 0
Motion Carried

WELCOME AND INTRODUCTIONS

1. Welcome and introductions done.

MINUTES & NEXT MEETING DATE

1. Approval of past meeting minutes.
 1. A motion was made to approve the 12/11/18 board of health meeting minutes as presented.
2. Set next meeting date.
 1. Next scheduled executive committee meeting will be on Tuesday, February 12, 2019 at 3:00pm. Meeting location will be at the North Central Public Health District office located at 419 E. 7th St., The Dalles, OR.

ADDITIONS TO THE AGENDA

1. Measles Update
2. February Agenda Topics
3. Budget Planning for FY 2019-20

PUBLIC COMMENT

1. None

UNFINISHED BUSINESS

1. None

NEW BUSINESS

1. Measles Update – Presented by Jeremy Hawkins
 1. On January 3, 2019, OHA received confirmation of a case of measles in a person who was infectious and spent time in The Dalles and Hood River between December 26 and December 31, 2018.
 2. We are actively monitoring the case.
 3. Measles is a highly contagious disease with the potential to cause significant health complications. Fortunately, due to very high vaccinations rates in Oregon, cases of measles are quite rare.
 4. We are working with OHA to notify individuals of their potential exposure and to inform them of steps to take should they become ill.
 5. This individual traveled to the region from out of the country and followed the recommended precautions to avoid exposing others, after developing a rash. Most measles cases in the US result from international travel; the disease is brought into the US by unvaccinated people who get infected in other countries.
 6. Most Oregonians have been vaccinated against measles, and their risk is low. Risk may be higher for unvaccinated persons who were in these locations:
 - a. The Discovery Center in The Dalles on December 29, 2018 between 1:30-4:30 PM
 - b. Fred Meyer in The Dalles on December 31, 2018 between 5:00-6:00 PM
 - c. Doppio Café in Hood River on December 30, 2018 between 12:00-1:00 PM
 7. Letter to Providers
 - a. A letter that Dr. McDonnell had sent to our medical providers on Thursday was snapped shot and posted on put on Facebook. That communication was not for public release. Someone who came across this letter in the course of their work posted this. This is confidential medical information and this was a breach of confidentiality. Teri has sent information to all the medical providers to please remind their staff that information they gain in the course of their work is confidential even if it is not specific to an individual.
 - b. From this, we recognize that we need to change our process a little bit so that when we send communications out we need to boldly put on the communication “confidential – not for public release”.
2. Do 1 Thing (Emergency Preparedness) – Presented by Tanya Wray
 1. Do 1 thing is a non-profit organization that started about 10 years ago in Michigan.
 2. The concept; do “1 thing” each month and by the end of the year, you will be much better prepared.
 3. The program breaks emergency preparedness into small and easy steps to help alleviate the stress of doing everything at once.
 4. Each month there is a different topic with 3 projects to choose from. The goal is to understand what puts you at risk from disasters and take steps to lower your risk.
 5. At NCPHD staff meetings we draw names – each month 2 staff members tell us which of the 3 things they did.

6. A Do 1 Thing monthly topic is posted on a public bulletin board.
 7. Topic is shared monthly on Wasco County MRC Facebook page.
 8. Info is shared at events like Get Ready The Dalles.
3. Agenda Topics for Next Executive Committee Meeting
 1. NCPHD Financial Report for 2018
 - a. A representative from Pauly Rogers and Co will be presenting this report at the February 2019 Executive Committee meeting.
 - b. Gloria will reach out to the full board with an invite to attend this meeting.
 2. Election of NCPHD Board Chair & Vice-Chair
 3. Space in Annex A.
 - a. Center for Living is anticipated to vacate their space (2nd floor of Annex) by the end of this summer.
 - b. Teri would like the board to consider having a conversation about the facility for NCPHD.
 - c. Presently, NCPHD staff is located in 3 buildings (1st floor of Annex A, 2nd floor Annex B & back side of Annex C.
 - d. The space may not be suitable and may need some remodeling done to accommodate our needs.
 - e. The board asked Teri to tour the space and report back to them at the February meeting what she thinks will have to be done to make this space work for NCPHD. Will the existing space work? What would have to happen to make it usable space?
 - f. If needed, we can actively look for grant funds or loans.
 4. Budget Planning for FY 2019-20
 1. Budget meetings will be scheduled later in January between Kathi, Teri and program managers.
 2. Kathi will put a draft budget together in February. Kathi and Teri will work together to balance the budget and put together a 2nd draft by the first part of March.
 3. Executive Committee will review and make recommendations to the budget in March.
 4. Budget Committee meeting held in April. Budget Committee members will be the same as last year
 5. No need to meet with Wasco County this year.
 5. Approve A/P Check Report (December 2018)
 1. Report presented to the board.
 2. A motion was made to approve the A/P Check Reports for December 2018 as presented.
 6. The following contracts were reviewed with the board:
 1. OHA 15412612
 - a. Represents an award to the WIC program in the amount of \$2,500 for clinic improvements. Used for the upgrades to the meeting room including paint, window blinds and IT equipment used in participant classes.
 2. OHA 158657
 - a. Represents an award to the Reproductive Health Program in the amount of \$10,000 for outreach activities including the development of social media/video content, engaging a Youth Advisory Committee to guide social media content and videos, and purchasing and distributing branded outreach items.
 3. OHSU Amendment 2
 - a. Represents funding through the Federal Title V Maternal and Child Block Grant to work with community partners to create Shared Plans of Care (spOc) for Children and Youth with Special Health Care Needs.
 4. PacificSource Community Solutions Letter of Agreement
 - a. Represents the NCPHD share of the Quality Incentive Metric Award to the Columbia Gorge CCO. Funds will be used to expand hours and capacity. Funding will be used to hire nursing staff to open walk-in clinic 5 days per week.
 7. Director's Report – By Teri Thalhofer
 1. Report presented to the board and feedback requested.

Being no further business to be conducted at this time, Commissioner Hege adjourned the board of health meeting at 4:13PM

Signature

Date

Printed Name

DRAFT

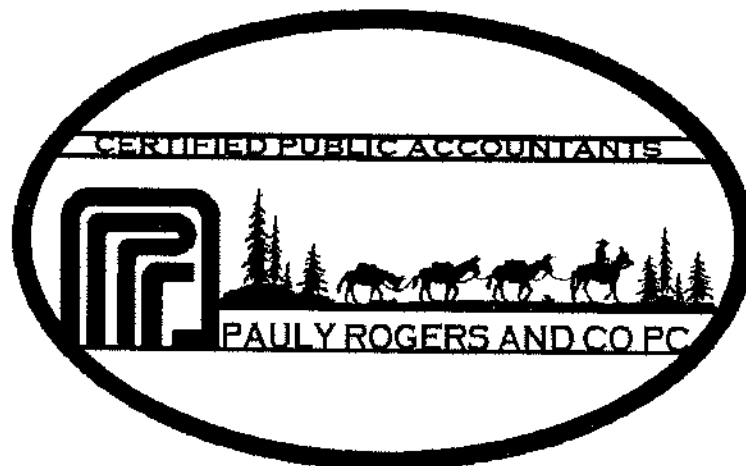
BUDGET CALENDAR FOR 2019/2020 BUDGET

1. Budget meetings with program managers – **Jan. 2019**
2. First draft of budget will be put together between **2/20 – 2/23** by Kathi.
3. Budget Team (Teri & Kathi) will meet as needed to balance budget.
4. Complete second draft done first week of March.
5. Executive Committee reviews and makes recommendations to budget – **3/12**
6. Send out County budget amounts to Counties – **week of 3/12.**
7. 1st notice of NCPHD Budget Committee Meeting to paper by Mon. ____ for publication Thurs. ____ (17 days prior to budget committee meeting).
8. 2nd notice of NCPHD Budget Committee Meeting to paper by Mon. ____ for publication Thurs. ____ (10 days prior to budget committee meeting)
9. Compile Budget Document for distribution week of ____.
10. Budget Document to be distributed to Budget Committee week of ____.
11. Budget Committee Session – ____
 - Receive Budget Message
 - Review Proposed Budget
 - Approve Budget
12. Gilliam County Budget Committee meeting **4/3/19**
13. Sherman County Budget Committee meeting **4/10 & 11**
14. Wasco County Budget Committee meeting **5/15 & 16**
15. Complete final Proposed Budget Document
16. Legal Notice of Budget Hearing to paper by **5/20** for publication **5/23**.
(18 days prior to Budget Hearing)
17. Hold Budget Hearing (Governing Body) and Adopt Budget at **6/14/19** board meeting.

**NORTH CENTRAL PUBLIC HEALTH DISTRICT
THE DALLES, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018



12700 SW 72nd Ave.
Tigard, OR 97223

NORTH CENTRAL PUBLIC HEALTH DISTRICT

FINANCIAL REPORT

June 30, 2018

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

JUNE 30, 2018

BOARD OF HEALTH

BOARD MEMBERS

Scott Hege, Chair

Tom McCoy

Michael Takagi

Linda Thompson

Leslie Wetherell

Roger J. Whitely

TERM EXPIRATION

December 31, 2019

January 31, 2021

December 31, 2019

May 31, 2020

December 31, 2018

January 31, 2019

All Board members receive mail at the address below:

ADMINISTRATION

Teri Thalhofer, Director
419 East 7th Street
The Dalles, OR 97058

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

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PAULY, ROGERS, AND CO., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcocpas.com

November 15, 2018

INDEPENDENT AUDITORS' REPORT

To the Board of Health
North Central Public Health District

Report on the Basic Financial Statements

We have audited the accompanying basic financial statements of the governmental activities and major fund of North Central Public Health District (the District), as of and for the year ended June 30, 2018, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Basic Financial Statements

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the basic financial statements 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 internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of North Central Public Health District as of June 30, 2018, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

The District adopted the provisions of GASB Statement No. 75– *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* for the year ended June 30, 2018. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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 management's discussion and analysis or the schedules of Net Pension Liability or Contributions for PERS because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

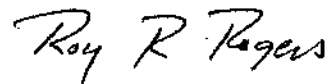
The budgetary comparison schedule presented as required supplementary information, as listed in the table of contents, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in our opinion is fairly stated in all material respects in relation to the basic financial statements taken as whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The listing of board members, as located before the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 15, 2018, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.

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**North Central Public Health District
Management Discussion and Analysis
For the year ended June 30, 2018**

This section of North Central Public Health District (NCPHD) annual financial report presents our discussion and analysis of NCPHD's financial performance of the fiscal year ending June 30th, 2018. Please read it in conjunction with NCPHD's financial statements and the related notes. The Management's Discussion and Analysis (MD&A) is a required element of required supplemental information specified in the GASB Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments.

This discussion and analysis are intended to serve as an introduction to NCPHD's basic financial statements. The financial statements consist of: Government-wide financial statements and notes to the financial statements. **A budget – to – actual schedule is included in the 2018 NCPHD financials.**

Financial Highlights

From the 2018 NCPHD financials, the key financial highlights for the period July 1, 2017 to June 30, 2018 include the following:

- The total fund balance of the General Fund ended at a positive \$434,695.
- Overall General Fund revenues were \$2,415,605 and \$2,314,102 of expenditures.

Government-wide Financial Statements

The government-wide financial statements are designed to provide an overview of NCPHD's financial operations, in a manner similar to private sector business. The Statement of Net Position (Table 1) presents information regarding all assets and liabilities, with the difference between the two being reported as net position. Changes in net position may serve as a useful indicator of whether or not the overall financial position of NCPHD is improving or deteriorating. The Statement of Activities (Table 2) presents information showing NCPHD's revenues and expenditures during the year under audit, as well as the resulting change in net position. All activities in the government-wide financial statements are prepared using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. NCPHD, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. NCPHD has one Governmental fund.

- *Governmental funds* – All of NCPHD's services are reported in governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of activity-specific funds and the balances left at year-end that are available for spending. Such information is useful in evaluating whether there are more or fewer financial resources that can be spent in the near future to finance NCPHD's programs. NCPHD maintains one fund:
 - General Fund

Notes to the Financial Statement

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve, over time, as a useful indicator of a government's financial position. In the case of NCPHD, total assets decreased from the previous fiscal year. The Statement of Net Position provides the perspective of NCPHD as a whole.

	2018	2017	% Change
ASSETS:			
Current and other assets	\$ 575,540	\$ 438,730	31.2%
Capital assets (net)	9,625	12,933	-25.6%
Total Assets	\$ 585,165	\$ 451,663	29.6%
DEFERRED OUTFLOWS OF RESOURCES:			
Pension related deferral	1,300,506	2,098,364	-38.0%
TOTAL ASSETS AND PENSION RELATED DEFERRALS	\$ 1,885,671	\$ 2,550,027	-26.1%
LIABILITIES:			
Current and other liabilities	\$ 190,300	\$ 157,567	20.8%
Net Pension Liabilities	1,450,687	2,262,250	-35.9%
Total Liabilities	1,640,987	2,419,817	-32.2%
DEFERRED INFLOWS OF RESOURCES:			
Pension related deferral	295,639	5,069	100.0%
TOTAL LIABILITIES AND PENSION RELATED DEFERRALS	1,936,626	2,424,886	-20.1%
NET POSITION:			
Net investment in capital assets	9,625	12,933	-25.6%
Unrestricted	(206,733)	44,891	-560.5%
Restricted	146,153	67,317	100.0%
Total Net Position	(50,955)	125,141	-140.7%
TOTAL LIABILITIES AND NET POSITION	\$ 1,885,671	\$ 2,550,027	-26.1%

Total assets and pension related deferrals were \$1,885,671 which includes capital assets. Capital assets decreased by 25% this is mainly due to depreciation.

Pension related deferral was a change in 2016 due to changes in reporting requirements. This year the reporting of pension related deferral resulted in a decrease in total liabilities of over 32%.

Total liabilities and pension related deferrals were \$1,936,626 all of which was current as of June 30, 2018. Details of the pension related deferrals are in the required supplementary information section of the financial report. The total net position was (\$50,955).

**Table 2
Governmental Activities**

	2018	2017	% Change
REVENUES:			
Charges for services	\$ 350,167	\$ 297,742	17.6%
Operating grants / contributions	1,202,339	1,147,436	4.8%
General revenues	863,099	625,370	38.0%
Total Revenues	2,415,605	2,070,548	16.7%
EXPENDITURES:			
Public Health	2,591,701	2,596,894	-0.2%
Total Expenses	2,591,701	2,596,894	-0.2%
Change in Net Position	(176,096)	(526,346)	-66.5%
Beginning Net Position	125,141	651,487	-80.8%
Ending Net Position	\$ (50,955)	\$ 125,141	-140.7%

The total revenue in Table 2 "Governmental Activities" shows a 16.7% increase. This is mainly due to an increase in revenue from the new Public Health Modernization program and health promotion grants including Mejour Juntos and Tobacco Cessation.

The total program expenses for Public Health shows a slight decrease. The expense amount includes pension related expense added by GASB #68 for PERS liability. The actual expenditures through June 30, 2018 are reflected in the "Schedule of Revenues, Expenditures, and Changes in Fund Balance in the financials section.

The Ending Net Position shows a decrease, this is due to the new reporting requirements of including pension related deferral.

Requests for Information

This financial report is designed to provide a general overview of NCPHD's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Director, 419 E 7th St., The Dalles, OR 97058.

BASIC FINANCIAL STATEMENTS

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

STATEMENT OF NET POSITION
at June 30, 2018

ASSETS:

Cash and cash equivalents	\$ 449,871
Accounts receivable	122,968
Prepaid expense	2,701
Capital assets, net	<u>9,625</u>
Total Assets	585,165

DEFERRED OUTFLOWS OF RESOURCES:

Pension related deferrals - PERS	<u>1,300,506</u>
----------------------------------	------------------

TOTAL ASSETS AND PENSION RELATED DEFERRALS

\$ 1,885,671

LIABILITIES:

Accounts payable	\$ 42,532
Payroll liabilities	98,313
Accrued vacation	49,455
Net pension liability - PERS	<u>1,450,687</u>
Total Liabilities	1,640,987

DEFERRED INFLOWS OF RESOURCES:

Pension related deferrals - PERS	<u>295,639</u>
----------------------------------	----------------

TOTAL LIABILITIES AND PENSION RELATED DEFERRALS

1,936,626

NET POSITION:

Restricted - Grants	146,153
Net investment in capital assets	9,625
Unrestricted	<u>(206,733)</u>
Total Net Position	<u>(50,955)</u>

TOTAL LIABILITIES, PENSION RELATED DEFERRALS AND NET POSITION

\$ 1,885,671

See accompanying notes to the basic financial statements.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

STATEMENT OF ACTIVITIES
for the Year Ended June 30, 2018

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Public Health	\$ 2,591,701	\$ 350,167	\$ 1,202,339	\$ (1,039,195)
Total Governmental Activities	<u>\$ 2,591,701</u>	<u>\$ 350,167</u>	<u>\$ 1,202,339</u>	<u>(1,039,195)</u>
General Revenues				
District				591,028
Interest				8,336
Miscellaneous				<u>263,735</u>
Total General Revenues				<u>863,099</u>
Changes in Net Position				(176,096)
Net Position – Beginning				<u>125,141</u>
Net Position – Ending				<u>\$ (50,955)</u>

See accompanying notes to the basic financial statements.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

BALANCE SHEET – GOVERNMENTAL FUND
at June 30, 2018

	GENERAL FUND
ASSETS:	
Cash and cash equivalents	\$ 449,871
Accounts receivable	122,968
Prepaid expenditures	2,701
Total Assets	\$ 575,540
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Accounts payable	\$ 42,532
Payroll liabilities	98,313
Total Liabilities	140,845
Fund Balances:	
Nonspendable	2,701
Restricted - Grants	146,153
Assigned	20,000
Unassigned	265,841
Total Fund Balance	434,695
Total Liabilities and Fund Balances	\$ 575,540

See accompanying notes to the basic financial statements.

NORTH CENTRAL PUBLIC HEALTH DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUND
 BALANCE SHEET TO THE STATEMENT OF NET POSITION
 at June 30, 2018

Total Fund Balances - Governmental Fund	\$	434,695
<p>The net PERS pension asset (liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.</p>		
		(1,450,687)
<p>Deferred inflows and outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earnings, and contributions subsequent to the measurement date.</p>		
Deferred Inflows of Resources - PERS		(295,639)
Deferred Outflows of Resources - PERS		1,300,506
<p>Accrued vacation is reported as an expenditure and a liability in the Statement of Net Position, whereas in governmental funds, accrued vacation is not reported.</p>		
Accrued vacation		(49,455)
<p>The cost of capital assets (automobiles) purchased or constructed is reported as an expenditure in the governmental fund. The Statement of Net Position includes those capital assets among the assets of the District as a whole.</p>		
Capital assets, net of depreciation		9,625
Net Position	\$	(50,955)

See accompanying notes to the basic financial statements.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE
GOVERNMENTAL FUND
for the Year Ended June 30, 2018

	GENERAL FUND
REVENUES:	
Local Sources	
Interest	\$ 8,336
District grants and contracts	591,028
Contributions	141,587
Fees	350,167
Miscellaneous	263,735
Federal and State sources	1,060,752
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Total Revenues	2,415,605
	<hr/>
EXPENDITURES:	
Personal Services	1,862,865
Materials and Services	451,237
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Total Expenditures	2,314,102
	<hr/>
Net Change in Fund Balance	101,503
Beginning Fund Balance	333,192
	<hr/>
Ending Fund Balance	\$ 434,695
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See accompanying notes to the basic financial statements.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

RECONCILIATION OF THE GOVERNMENT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
for the Year Ended June 30, 2018

Total Net Changes in Fund Balances - Governmental Funds \$ 101,503

The pension expense represents the changes in net pension assets (liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits. (276,865)

Capital outlays are reported in the governmental fund as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation.

Capital Assets Adjustment	(388)
Depreciation expense	(2,920)

Accrued vacation is reported as an expenditure and a liability in the Statement of Net Position, whereas in governmental funds, accrued vacation is not reported.

Changes in accrued vacation	2,574
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Change in Net Position of Governmental Activities	\$ (176,096)
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NOTES TO THE
BASIC FINANCIAL STATEMENTS

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units as required by Oregon law. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

North Central Public Health District (the District) is a municipal corporation governed by a Board, and is organized under provisions of Oregon Revised Statutes Chapter 190. The District was formed through an intergovernmental agreement between Wasco County, Sherman County and Gilliam County on June 19, 2013 to meet ORS chapter 431 responsibilities and duties of public health departments. The District began operations January 1, 2014. Generally accepted accounting principles require that these basic financial statements present all component units, if any. Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 61, are separate entities that are included in the District's reporting because of the significance of their operational or financial relationships with the District. All significant activities with which the District exercises oversight responsibility have been considered for inclusion in the basic financial statements. There are no component units.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information about activities as a whole. The Statement of Net Position and the Statement of Activities were prepared using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the citizenry, as a whole; program revenues reduce the cost of the function to be financed from the general revenues. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

NORTH CENTRAL PUBLIC HEALTH DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (CONTINUED)

FUND FINANCIAL STATEMENTS

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for the general government activities. Governmental fund types use the flow of *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period, which is 60 days. Grant revenue is not considered available and, therefore, is not recognized until received. Expenditures are recorded when the liability is incurred.

Revenues susceptible to accrual are federal, state, and local shared revenue. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The following major governmental funds are reported:

GENERAL FUND

This fund accounts for all financial resources and expenditures except those required to be accounted for in another fund (there are no other funds). The principal revenue sources are payments from the governing counties and federal and state grants.

GRANTS

Unreimbursed expenditures due from grantor agencies, if any, are reflected in the government-wide financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the balance sheet and Statement of Net Position.

NET POSITION

Net position is comprised of the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following categories:

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. Restricted fund balance includes the CCO Smoking grant, Mejour Juntos health awareness grant, and Gorge Youth Fit 4 Life program.

NORTH CENTRAL PUBLIC HEALTH DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (CONTINUED)

NET POSITION (CONTINUED)

Net investment in capital assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

C. CASH AND INVESTMENTS

Cash and investments consist of demand deposits and investments in the State of Oregon Treasury Department's Local Government Investment Pool (LGIP). All money market investments and U.S. Treasury and agency obligations are reported at cost, which approximates fair value.

Investment in the LGIP is carried at amounts which approximate fair value. The State of Oregon's investment policies used in administering the LGIP are governed by statute and the Oregon Investment Council (Council). The State Treasurer is the investment officer for the Council and is responsible for the funds on deposit in the State Treasury. The State Treasury's investments in short-term securities are limited by the portfolio rules established by the Oregon Short-Term Fund Board and the Council. In accordance with Oregon statutes, the investment funds are invested, and the investments of those funds managed, as a prudent investor would do, exercising reasonable care, skill, and caution. The LGIP's portfolio rules provide that broker/dealers meet certain qualifications and that investments are delivered to and held by a third-party custodian which holds the LGIP's securities in the State of Oregon's name.

For basic financial statement purposes, all highly liquid investments with original maturities of three months or less are considered to be cash equivalents.

D. CAPITAL ASSETS

Capital assets are defined as assets with an initial, individual cost of more than \$5,000, and useful lives that exceed one year. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The cost of normal maintenance and repair that do not add function to the asset or materially extend the useful life of the asset are expensed as incurred. Capital assets are depreciated using the straight line method over the useful life of the asset. Automobiles are depreciated over 5 to 7 years.

E. SUPPLY INVENTORY

Detailed supply inventory records are not maintained. Inventory values are not considered by management to be material at year end.

F. ACCOUNTS RECEIVABLE

The accounts receivables are all current and are considered by management to be fully collectible. Therefore, no provision for uncollectable amounts has been made.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. ESTIMATES

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

H. RETIREMENT PLANS

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

I. FAIR VALUE INPUTS, METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs).

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

NORTH CENTRAL PUBLIC HEALTH DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. LIABILITY FOR COMPENSATED ABSENCES

Earned but unused vacation benefits are recorded as an expense and a corresponding current liability at year-end based on employees' hourly rates. Unused vacation accrual will expire on March 31 of the following year.

K. FUND BALANCE

Fund balance is presented in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable represents amounts that are not in a spendable form. The non-spendable balance represents prepaid items.
- Restricted represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation). Restricted fund balance includes the CCO Smoking grant, Mejour Juntos health awareness grant, and Gorge Youth Fit 4 Life program.
- Committed represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. Assigned fund balance of \$20,000 is assigned to vehicle purchases.
- Unassigned is the residual classification of the General Fund. Only the General Fund may report a negative unassigned fund balance.

There were no committed fund balances at year end.

The following order of spending regarding fund balance categories is used: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

NORTH CENTRAL PUBLIC HEALTH DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. BUDGET AND APPROPRIATIONS

Budgets are adopted for all funds on the modified accrual basis of accounting. Major differences between the budgetary basis and the accrual basis are:

- Unused vacation at year-end is expensed in the following year if used before expiration.
- Land, building, and equipment purchases are budgeted as an expenditure in the year of acquisition.
- No depreciation is budgeted.
- Pension costs are not recorded until paid.
- Inventory is expensed when purchased instead of when used.

Expenditures are controlled by appropriations adopted by resolution of the Board. Appropriations are adopted at the broad object level of personal services, materials and services, capital outlay, debt service, and special payments. These expenditure appropriations are adopted for purposes of accountability and as a method of providing public involvement into the budget process as provided by ORS 294.905 through 294.930. There is no legal requirement that expenditures do not exceed appropriations since the District is organized under provisions of Oregon Revised Statutes Chapter 190. Appropriations lapse at the end of each year. The budget as originally adopted may be amended by official resolution of the Board. There were no amendments following the original budget.

M. DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/ expenditure) until then. At June 30, 2018, there were deferred outflows of \$1,300,506, representing PERS pension related deferrals reported in the statement of net position.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2018, there were deferred inflows of \$295,639, representing PERS pension related deferrals reported in the statement of net position.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

Deposits

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2018 was \$23,065, all of which was covered by federal depository insurance.

At June 30, 2018 cash and cash equivalents consisted of the following:

Bank Demand Deposits	\$	23
LGIP		<u>449,848</u>
Total	\$	<u>449,871</u>

Credit Risk -- Deposits

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2018, none of the bank balance was exposed to custodial credit risk.

Investments

Policy is to follow state statutes governing cash management. Statutes authorize the investment in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool (LGIP).

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

NORTH CENTRAL PUBLIC HEALTH DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB.

Credit Risk - Investments

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss due to a large portion of investments with a single issuer. At June 30, 2018, the only investment was in the Local Government Investment Pool.

There were the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	18-59
State Treasurer's Investment Pool	\$449,848	\$449,848	\$ -	\$ -
Total	\$449,848	\$449,848	\$ -	\$ -

3. CONCENTRATIONS

Revenue received from Department of Human Services and the Oregon Health Authority represented 12% and 23%, respectively, of total revenue for the year ended June 30, 2018.

4. CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2018 are as follows:

	July 1, 2017	Adjustments	Additions	Deletions	June 30, 2018
Capital Assets					
Automobiles	\$ 21,210	\$ (388)	\$ -	\$ -	\$ 20,822
Total	21,210		-	-	20,822
Accumulated Depreciation					
Automobiles	8,277	(55)	2,975	-	11,197
Total	8,277	(55)	2,975	-	11,197
Total Net Capital Assets	\$ 12,933				\$ 9,625

In the fiscal year ended June 30, 2018, the District reconciled their capital assets register and adjusted prior period balances accordingly.

All depreciation is allocated to public health.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at:

<http://www.oregon.gov/pers/Documents/Financials/CAFR/2017-CAFR.pdf>

If the link is expired please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
- i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results. A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided on or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
 - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.
A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.
 - iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.
 - iv. **Benefit Changes After Retirement.** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2015 actuarial valuation, which became effective July 1, 2017. The State of Oregon and certain Districts, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2018 were \$207,958, excluding amounts to fund employer specific liabilities.

Pension Asset or Liability

At June 30, 2018, the District reported a net pension liability of \$1,450,687 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2017 and 2016, the District's proportion was .011 and .015 percent, respectively. Pension expense for the year ended June 30, 2018 was \$276,865.

NORTH CENTRAL PUBLIC HEALTH DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

The rates in effect for the year ended June 30, 2018 were:

- (1) Tier 1/Tier 2 – 18.54% with PERS UAL addition of 6.03% for a total of 24.57%
- (2) OPSRP Police and Fire – 19.25% with OPSRP UAL addition of 1.27% for a total of 20.52%

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ 70,156	\$ -
Changes in assumptions	264,434	-
Net difference between projected and actual earnings on investments	14,945	-
Changes in proportionate share	622,582	(291,749)
Differences between employer contributions and employer's proportionate share of system contributions	<u>120,431</u>	<u>(3,890)</u>
Subtotal - amortized deferrals (below)	1,092,548	(295,639)
District contributions subsequent to measurement date	<u>207,958</u>	<u>-</u>
Deferred outflow (inflow) of resources	<u>\$ 1,300,506</u>	<u>\$ (295,639)</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2019.

Subtotal amounts related to pension as deferred outflows of resources, \$1,092,548, and deferred inflows of resources, (\$295,639), net to \$796,909 and will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2019	\$ 235,451
2020	348,591
2021	265,346
2022	(36,932)
2023	<u>(15,547)</u>
Total	<u>\$ 796,909</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018. Oregon PERS produces an independently audited CAFR which can be found at:

<http://www.oregon.gov/pers/Documents/Financials/CAFR/2017-CAFR.pdf>

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Valuations – The employer contribution rates effective July 1, 2017 through June 30, 2019, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2015 rolled forward to June 30, 2017
Experience Study Report	2014, Published September 23, 2015
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset valuation method	Market value of assets
Inflation rate	2.50 percent
Investment rate of return	7.50 percent
Projected salary increase	3.50 percent overall payroll growth
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/1.5%) in accordance with Moro decision, blend based on service.
Mortality	Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation. Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. Disabled retirees: Mortality rates are a percentage (70% for males and 95% for females) of the RP-2000 sex-distinct, generational per scale BB, disabled mortality table.

NORTH CENTRAL PUBLIC HEALTH DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2015 Experience Study which is reviewed for the four-year period ending December 31, 2015.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Equity	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100%

Source: June 30, 2017 PERS CAFR; p. 92

NORTH CENTRAL PUBLIC HEALTH DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target	Compound Annual Return (Geometric)
Core Fixed Income	8.00%	4.00%
Short-Term Bonds	8.00%	3.61%
Bank/Leveraged Loans	3.00%	5.42%
High Yield Bonds	1.00%	6.20%
Large/Mid Cap US Equities	15.75%	6.70%
Small Cap US Equities	1.31%	6.99%
Micro Cap US Equities	1.31%	7.01%
Developed Foreign Equities	13.13%	6.73%
Emerging Market Equities	4.12%	7.25%
Non-US Small Cap Equities	1.88%	7.22%
Private Equity	17.50%	7.97%
Real Estate (Property)	10.00%	5.84%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	2.50%	4.64%
Hedge Fund - Event-driven	0.63%	6.72%
Timber	1.88%	5.85%
Farmland	1.88%	6.37%
Infrastructure	3.75%	7.13%
Commodities	1.88%	4.58%
<i>Assumed Inflation - Mean</i>		<i>2.50%</i>

Source: June 30, 2017 PERS CAFR; p. 69

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability, as of the measurement dates June 30, 2017 and 2016 was 7.50 and 7.50 percent, respectively, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s proportionate share of the net pension liability to changes in the discount rate – The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1 percentage-point higher (8.50 percent) than the current rate.

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
District’s proportionate share of the net pension liability	\$ 2,472,235	\$ 1,450,687	\$ 596,483

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer’s reporting date that are expected to have a significant effect on the employer’s share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

At its July 28, 2017 meeting, the PERS Board lowered the assumed rate to 7.2 percent. For member transactions, this rate will take effect January 1, 2018. The current assumed rate is 7.5 percent and has been in effect for member transactions since January 1, 2016.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the District are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member’s IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

NORTH CENTRAL PUBLIC HEALTH DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Benefits:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions:

Employees of the District pay six (6) percent of their covered payroll. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2018.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO BOX 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

6. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA)

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

NORTH CENTRAL PUBLIC HEALTH DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

6. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) – (CONTINUED)

Funding Policy:

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating Districts are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.50% of annual covered OPERF payroll and 0.43% of OPSRP payroll under a contractual requirement in effect until June 30, 2019. The OPERS Board of Trustees sets the employer contribution rates based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The District's contributions to RHIA for the year ended June 30, 2018 were considered by management to be immaterial to the basic financial statements.

At June 30, 2018, the District's net OPEB liability/(asset) and deferred inflows and outflows for RHIA were not considered material to the basic financial statements by management and were not accrued on the government-wide statements.

7. DEFERRED COMPENSATION PLAN

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the District for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of death, disability, resignation, or retirement. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the District.

8. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims have not exceeded this commercial coverage since the District's inception at January 1, 2014.

NORTH CENTRAL PUBLIC HEALTH DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

9. COMMITMENTS AND CONTINGENCIES

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although such amounts, if any, are expected by management to be immaterial.

10. FEDERAL SINGLE AUDIT

The federal grants did not meet the federal requirements for a Single Audit and were thus not subject to the compliance requirements described in the *OMB Compliance Supplement*.

11. SUBSEQUENT EVENT

Subsequent events for the year ended June 30, 2018 have been evaluated by management through November 15, 2018, the issuance date of the basic financial statements. No subsequent events have been identified that would require note disclosure.

NORTH CENTRAL PUBLIC HEALTH DISTRICT
THE DALLAS, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
ACTUAL AND BUDGET
at June 30, 2018**

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:			
Local Sources			
Interest	\$ 3,000	\$ 8,336	\$ 5,336
District grants and contracts	603,285	591,028	(12,257)
Contributions	46,600	141,587	94,987
Fees	325,500	350,167	24,667
Miscellaneous	4,565	263,735	259,170
Federal and State sources	1,166,408	1,060,752	(105,656)
Total Revenues	<u>2,149,358</u>	<u>2,415,605</u>	<u>266,247</u>
EXPENDITURES:			
Personal Services	1,789,298	1,862,865	(73,567)
Materials and Services	380,773	451,237	(70,464)
Contingency	42,687	-	42,687
Total Expenditures	<u>2,212,758</u>	<u>2,314,102</u>	<u>(101,344)</u>
Net Change in Fund Balance	(63,400)	101,503	164,903
Beginning Fund Balance	<u>270,000</u>	<u>333,192</u>	<u>63,192</u>
Ending Fund Balance	<u>\$ 206,600</u>	<u>\$ 434,695</u>	<u>\$ 228,095</u>

NORTH CENTRAL PUBLIC HEALTH DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

at June 30, 2018

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) The District's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2018	0.01 %	\$ 1,450,687	\$ 1,088,938	133.2 %	83.1 %
2017	0.02	2,262,250	937,468	241.3	80.5
2016	0.00	-	1,100,606	0.00	91.9
2015	0.00	-	445,288	0.00	103.6
2014	0.00	-	-	0.00	92.0

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2018	\$ 207,958	\$ 207,958	\$ -	\$ 1,162,379	17.9 %
2017	162,585	162,585	-	1,088,938	14.9
2016	142,475	142,475	-	937,468	15.2
2015	149,232	149,232	-	1,100,606	13.6
2014	72,398	72,398	-	445,288	16.3

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

INDEPENDENT AUDITORS' REPORT REQUIRED
BY OREGON STATE REGULATIONS

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November 15, 2018

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the North Central Public Health District as of and for the year ended June 30, 2018, and have issued our report thereon dated November 15, 2018. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of the basic financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

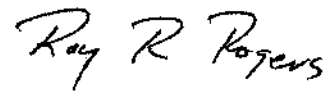
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)**
- **Deposits of public funds with financial institutions (ORS Chapter 295)**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**

In connection with our testing nothing came to our attention that caused us to believe the North Central Public Health District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal control over financial reporting.

This report is intended solely for the information and use of the Board, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in cursive script that reads "Roy R. Rogers".

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
00 NON-DEPARTMENTAL RESOURCES
1201 PUBLIC HEALTH RESOURCES

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.00.1201.400 BEGINNING FUND BALANCE				
201.00.1201.400.201 BEGINNING FUND BALANCE	0.00	0.00	0.00	400,000.00
Total BEGINNING FUND BALANCE	0.00	0.00	0.00	400,000.00
201.00.1201.417 INTEREST EARNED				
201.00.1201.417.104 INTEREST EARNED	2,089.12	3,869.06	5,899.76	6,000.00
Total INTEREST EARNED	2,089.12	3,869.06	5,899.76	6,000.00
201.00.1201.421 MISCELLANEOUS				
201.00.1201.421.250 SAIF DIVIDEND	934.00	2,261.00	2,436.00	2,000.00
Total MISCELLANEOUS	934.00	2,261.00	2,436.00	2,000.00
Total PUBLIC HEALTH RESOURCES	3,023.12	6,130.06	8,335.76	408,000.00
Total NON-DEPARTMENTAL RESOURCES	3,023.12	6,130.06	8,335.76	408,000.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7141 PUBLIC HEALTH

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7141.411				
LICENSES FEES & PERMITS				
201.23.7141.411.167	32,935.40	55,334.00	44,865.00	55,000.00
SEWAGE SYSTEM FEES				
201.23.7141.411.181	32,800.00	37,780.00	40,865.00	42,000.00
VITAL RECORD FEES				
Total	65,735.40	93,114.00	85,730.00	97,000.00
LICENSES FEES & PERMITS				
201.23.7141.412				
INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7141.412.641	6,500.00	0.00	0.00	0.00
STATE - HEALTHY START				
201.23.7141.412.708	0.00	0.00	5,000.00	0.00
Ford Family Foundation				
Total	6,500.00	0.00	5,000.00	0.00
INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7141.414				
CHARGES FOR SERVICES				
201.23.7141.414.322	8,810.00	9,197.00	9,102.50	10,000.00
SCHOOLS CONTRACT				
201.23.7141.414.323	102,054.00	102,054.00	107,157.00	130,958.00
SHERMAN COUNTY				
201.23.7141.414.324	1,303.58	702.98	941.85	1,500.00
SHERMAN COUNTY - ME SERVICES				
201.23.7141.414.360	103,589.00	103,589.00	108,768.00	130,958.00
GILLIAM COUNTY				
201.23.7141.414.361	0.00	0.00	307.13	1,000.00
GILLIAM COUNTY - ME SERVICES				
201.23.7141.414.365	314,000.00	340,000.00	356,360.00	427,337.00
WASCO COUNTY				
201.23.7141.414.366	18,536.71	11,213.49	9,493.60	18,000.00
WASCO COUNTY - ME SERVICES				
Total	548,293.29	566,756.47	592,130.08	719,753.00
CHARGES FOR SERVICES				
201.23.7141.421				
MISCELLANEOUS				
201.23.7141.421.241	2,485.40	1,249.64	1,138.68	0.00
MISC RECEIPTS				
201.23.7141.421.245	7,735.75	23.20	0.00	18,900.00
PAYROLL REIMBURSEMENT				
Total	10,221.15	1,272.84	1,138.68	18,900.00
MISCELLANEOUS				
Total	630,749.84	661,143.31	683,998.76	835,653.00
PUBLIC HEALTH				

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7142 WIC

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7142.413 INTERGOV'T REV - SINGLE AUDIT				
201.23.7142.413.897 WIC - #10.557	158,361.00	156,895.00	157,558.00	164,627.00
201.23.7142.413.902 MCH - TITLE V CAH - #93.994	0.00	14,798.00	13,914.00	13,914.00
201.23.7142.413.926 WIC - #10.578	0.00	3,995.00	0.00	0.00
Total INTERGOV'T REV - SINGLE AUDIT	158,361.00	175,688.00	171,472.00	178,541.00
201.23.7142.421 MISCELLANEOUS				
201.23.7142.421.241 MISC RECEIPTS	0.00	345.41	3,374.38	0.00
201.23.7142.421.268 MISC. REIMBURSEMENT	996.03	736.70	0.00	0.00
Total MISCELLANEOUS	996.03	1,082.11	3,374.38	0.00
Total WIC	159,357.03	176,770.11	174,846.38	178,541.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7143 MCH - CAH

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7143.411				
LICENSES FEES & PERMITS				
201.23.7143.411.151	4,655.88	6,576.90	11,712.51	8,000.00
IMMUNIZATION FEES				
201.23.7143.411.164	2,100.19	1,805.50	1,107.54	2,000.00
NURSING SERVICE FEES				
201.23.7143.411.190	3,679.60	5,458.48	11,574.27	8,000.00
FEES - TPR				
Total	10,435.67	13,840.88	24,394.32	18,000.00
LICENSES FEES & PERMITS				
201.23.7143.412				
INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7143.412.501	4,198.02	5,144.66	4,651.15	5,000.00
OHP FEES				
201.23.7143.412.688	4,393.00	4,393.00	4,486.50	4,504.00
MCH/CAH - STATE GENERAL FUND				
201.23.7143.412.882	4,393.00	4,393.00	4,486.50	4,504.00
MCH-CAH GEN FUNDS - #93.778				
Total	12,984.02	13,930.66	13,624.15	14,008.00
INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7143.413				
INTERGOV'T REV - SINGLE AUDIT				
201.23.7143.413.854	28,560.00	0.00	0.00	0.00
MCH TITLE V - FLEXIBLE FUNDS - #93.				
201.23.7143.413.902	12,241.00	0.00	0.00	0.00
MCH - TITLE V CAH - #93.994				
Total	40,801.00	0.00	0.00	0.00
INTERGOV'T REV - SINGLE AUDIT				
201.23.7143.421				
MISCELLANEOUS				
201.23.7143.421.241	0.00	825.89	0.00	0.00
MISC RECEIPTS				
Total	0.00	825.89	0.00	0.00
MISCELLANEOUS				
Total	64,220.69	28,597.43	38,018.47	32,008.00
MCH - CAH				

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7144 REPRODUCTIVE HEALTH

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7144.411				
LICENSES FEES & PERMITS				
201.23.7144.411.138	309.69	97.57	489.66	1,500.00
FAMILY PLANNING FEES				
201.23.7144.411.189	1,117.86	448.13	1,049.00	2,000.00
DONATIONS				
201.23.7144.411.190	8,776.53	7,112.84	12,154.36	14,000.00
FEES - TPR				
201.23.7144.411.193	0.00	162.40	208.23	500.00
BCCP FEES				
Total	10,204.08	7,820.94	13,901.25	18,000.00
LICENSES FEES & PERMITS				
201.23.7144.412				
INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7144.412.501	26,927.98	42,457.87	47,845.90	50,000.00
OHP FEES				
201.23.7144.412.510	47,823.33	47,135.06	60,057.18	90,000.00
CCARE				
Total	74,751.31	89,592.93	107,903.08	140,000.00
INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7144.413				
INTERGOV'T REV - SINGLE AUDIT				
201.23.7144.413.854	0.00	34,525.00	32,466.00	32,611.00
MCH TITLE V - FLEXIBLE FUNDS - #93.				
201.23.7144.413.863	42,260.00	35,441.00	30,987.00	23,325.00
FAMILY PLANNING - #93.217				
201.23.7144.413.898	7,773.00	0.00	2,821.00	0.00
FAMILY PLANNING - #93.994				
Total	50,033.00	69,966.00	66,274.00	55,936.00
INTERGOV'T REV - SINGLE AUDIT				
201.23.7144.421				
MISCELLANEOUS				
201.23.7144.421.241	0.00	300.00	0.00	0.00
MISC RECEIPTS				
201.23.7144.421.245	18,050.09	0.00	0.00	44,100.00
PAYROLL REIMBURSEMENT				
Total	18,050.09	300.00	0.00	44,100.00
MISCELLANEOUS				
Total	153,038.48	167,679.87	188,078.33	258,036.00
REPRODUCTIVE HEALTH				

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7145 STATE SUPPORT

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7145.411 LICENSES FEES & PERMITS				
201.23.7145.411.128 CD PREVENTION FEES	958.63	592.92	1,216.80	600.00
201.23.7145.411.173 STD FEES	441.09	672.46	3,485.97	2,500.00
201.23.7145.411.190 FEES - TPR	224.81	1,443.49	294.65	1,000.00
Total LICENSES FEES & PERMITS	1,624.53	2,708.87	4,997.42	4,100.00
201.23.7145.412 INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7145.412.501 OHP FEES	509.26	4,134.55	3,470.60	5,000.00
201.23.7145.412.657 STATE SUPPORT	33,555.00	33,130.00	36,493.00	36,417.00
201.23.7145.412.666 TB CASE MANAGMENT	539.00	515.00	502.00	0.00
201.23.7145.412.681 STATE GRANT REIMBURSEMENT	0.00	33.60	0.00	0.00
Total INTERGOV'T REV - NON SINGLE AUDIT	34,603.26	37,813.15	40,465.60	41,417.00
201.23.7145.413 INTERGOV'T REV - SINGLE AUDIT				
201.23.7145.413.890 TB CASE MANAGEMENT - #93.116	270.00	132.00	120.00	0.00
Total INTERGOV'T REV - SINGLE AUDIT	270.00	132.00	120.00	0.00
201.23.7145.421 MISCELLANEOUS				
201.23.7145.421.241 MISC RECEIPTS	0.00	120.70	0.00	0.00
Total MISCELLANEOUS	0.00	120.70	0.00	0.00
Total STATE SUPPORT	36,497.79	40,774.72	45,583.02	45,517.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7146 ENVIRONMENTAL HEALTH

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7146.411				
LICENSES FEES & PERMITS				
201.23.7146.411.124	83,504.50	84,543.10	95,704.00	100,000.00
LICENSE FEES				
201.23.7146.411.139	4,272.00	3,784.00	4,336.00	4,000.00
FOOD HANDLER FEES				
201.23.7146.411.178	5,107.00	5,366.00	4,100.00	6,000.00
TEMPORARY RESTAURANT LICENSE F				
201.23.7146.411.183	8,096.00	6,475.00	7,975.00	9,000.00
FACILITY INSPECTION FEES				
Total	100,979.50	100,168.10	112,115.00	119,000.00
LICENSES FEES & PERMITS				
201.23.7146.412				
INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7146.412.699	1,500.00	1,670.60	0.00	0.00
EOCCO				
Total	1,500.00	1,670.60	0.00	0.00
INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7146.421				
MISCELLANEOUS				
201.23.7146.421.241	1,535.00	1,143.75	2,960.00	3,000.00
MISC RECEIPTS				
201.23.7146.421.245	0.00	1,755.00	909.00	0.00
PAYROLL REIMBURSEMENT				
Total	1,535.00	2,898.75	3,869.00	3,000.00
MISCELLANEOUS				
Total	104,014.50	104,737.45	115,984.00	122,000.00
ENVIRONMENTAL HEALTH				

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7148 PERINATAL HEALTH

<u>Account Number</u>	<u>2016</u> <i>Actuals</i>	<u>2017</u> <i>Actuals</i>	<u>2018</u> <i>Actuals</i>	<u>2020</u> <i>Dept Request</i>
201.23.7148.411 LICENSES FEES & PERMITS				
201.23.7148.411.186 MCM FEES	1,695.31	4,903.66	0.00	0.00
201.23.7148.411.701 SCHWAB CHARITABLE	0.00	45,600.00	0.00	0.00
201.23.7148.411.702 COLUMBIA GORGE HEALTH COUNCIL	0.00	3,686.48	4,922.94	12,000.00
201.23.7148.411.706 COLUMBIA GORGE COMMUNITY COLL	0.00	0.00	17,508.00	27,500.00
Total LICENSES FEES & PERMITS	1,695.31	54,190.14	22,430.94	39,500.00
201.23.7148.412 INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7148.412.553 PERINATAL - STATE GENERAL FUND	2,341.00	2,341.00	2,390.50	2,400.00
201.23.7148.412.651 MEDICAID MATCH	69,011.73	86,368.87	90,815.99	90,000.00
201.23.7148.412.652 OHP - TARGETED CASE MANAGMENT	0.00	0.00	41,890.00	31,950.00
201.23.7148.412.881 MCH - PERINATAL - #93.778	2,341.00	2,341.00	2,390.50	2,400.00
Total INTERGOV'T REV - NON SINGLE AUDIT	73,693.73	91,050.87	137,486.99	126,750.00
201.23.7148.413 INTERGOV'T REV - SINGLE AUDIT				
Total INTERGOV'T REV - SINGLE AUDIT	0.00	0.00	0.00	0.00
201.23.7148.421 MISCELLANEOUS				
201.23.7148.421.268 MISC. REIMBURSEMENT	380.00	0.00	0.00	0.00
Total MISCELLANEOUS	380.00	0.00	0.00	0.00
Total PERINATAL HEALTH	75,769.04	145,241.01	159,917.93	166,250.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7149 PHEP

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7149.412 INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7149.412.599 MEDICAL RESERVE CORPS	15,000.00	13,000.00	0.00	0.00
Total INTERGOV'T REV - NON SINGLE AUDIT	15,000.00	13,000.00	0.00	0.00
201.23.7149.413 INTERGOV'T REV - SINGLE AUDIT				
201.23.7149.413.847 CLIMATE CHANGE AND PUBLIC HEALT	0.00	16,401.00	12,099.00	0.00
201.23.7149.413.850 HOMELAND SECURITY	14,845.00	6,524.00	2,223.00	0.00
201.23.7149.413.899 PHEP - #93.069	154,709.00	144,876.95	143,440.00	158,553.00
Total INTERGOV'T REV - SINGLE AUDIT	169,554.00	167,801.95	157,762.00	158,553.00
201.23.7149.421 MISCELLANEOUS				
201.23.7149.421.241 MISC RECEIPTS	808.25	290.64	0.00	0.00
Total MISCELLANEOUS	808.25	290.64	0.00	0.00
Total PHEP	185,362.25	181,092.59	157,762.00	158,553.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7151 PUBLIC HEALTH MODERNIZATION

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7151.412 INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7151.412.658 MODERNIZATION OF PUBLIC HEALTH	0.00	0.00	80,597.19	350,000.00
Total INTERGOV'T REV - NON SINGLE AUDIT	0.00	0.00	80,597.19	350,000.00
201.23.7151.421 MISCELLANEOUS				
201.23.7151.421.241 MISC RECEIPTS	0.00	0.00	7,187.50	0.00
Total MISCELLANEOUS	0.00	0.00	7,187.50	0.00
Total PUBLIC HEALTH MODERNIZATION	0.00	0.00	87,784.69	350,000.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7152 HEALTH PROMOTION

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7152.412 INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7152.412.695 EOCCO - Nursing	8,446.30	0.00	0.00	0.00
201.23.7152.412.696 COMMUTE OPTIONS - SAFE ROUTES	2,733.04	0.00	0.00	0.00
201.23.7152.412.698 PACIFIC SOURCE	90,000.00	25,700.00	29,400.00	80,200.00
201.23.7152.412.700 OHSU	0.00	50,000.00	0.00	0.00
201.23.7152.412.702 COLUMBIA GORGE HEALTH COUNCIL	0.00	0.00	0.00	56,554.00
201.23.7152.412.703 4 RIVERS EARLY LEARNING HUB	0.00	0.00	15,000.00	15,000.00
201.23.7152.412.704 EOCCO - LCAC - GORGE GROWN	0.00	0.00	10,045.35	0.00
201.23.7152.412.705 PROVIDENCE HEALTH SOLUTIONS	0.00	0.00	35,000.00	0.00
Total INTERGOV'T REV - NON SINGLE AUDIT	101,179.34	75,700.00	89,445.35	151,754.00
201.23.7152.414 CHARGES FOR SERVICES				
201.23.7152.414.323 SHERMAN COUNTY	0.00	8,000.00	8,000.00	8,000.00
Total CHARGES FOR SERVICES	0.00	8,000.00	8,000.00	8,000.00
201.23.7152.421 MISCELLANEOUS				
201.23.7152.421.241 MISC RECEIPTS	0.00	0.00	167.99	0.00
Total MISCELLANEOUS	0.00	0.00	167.99	0.00
Total HEALTH PROMOTION	101,179.34	83,700.00	97,613.34	159,754.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7153 IMMUNIZATION SPECIAL PAYMENTS

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7153.412 INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7153.412.686 ISP - STATE OF OREGON	8,872.00	9,003.50	9,352.00	9,142.00
201.23.7153.412.873 ISP - #93.778	8,872.00	9,003.50	9,352.00	9,142.00
Total INTERGOV'T REV - NON SINGLE AUDIT	17,744.00	18,007.00	18,704.00	18,284.00
201.23.7153.413 INTERGOV'T REV - SINGLE AUDIT				
201.23.7153.413.872 IMMUN - CONF TRAVEL #93.268	0.00	600.00	0.00	0.00
Total INTERGOV'T REV - SINGLE AUDIT	0.00	600.00	0.00	0.00
201.23.7153.421 MISCELLANEOUS				
Total MISCELLANEOUS	0.00	0.00	0.00	0.00
Total IMMUNIZATION SPECIAL PAYMENTS	17,744.00	18,607.00	18,704.00	18,284.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7154 CACOON & CCN

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7154.412 INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7154.412.652 OHP - TARGETED CASE MANAGMENT	22,720.00	35,480.00	37,275.00	50,000.00
201.23.7154.412.671 COMMUNITY CONNECTIONS NETWOF	7,627.00	8,213.00	3,520.00	0.00
201.23.7154.412.672 CCN - PHYSICIAN	2,439.86	2,638.86	0.00	0.00
201.23.7154.412.673 CACOON	9,497.04	10,227.70	10,958.00	10,958.00
Total INTERGOV'T REV - NON SINGLE AUDIT	42,283.90	56,559.56	51,753.00	60,958.00
201.23.7154.421 MISCELLANEOUS				
Total MISCELLANEOUS	0.00	0.00	0.00	0.00
Total CACOON & CCN	42,283.90	56,559.56	51,753.00	60,958.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7155 TOBACCO PREV & ED

<u>Account Number</u>	<u>2016</u> <i>Actuals</i>	<u>2017</u> <i>Actuals</i>	<u>2018</u> <i>Actuals</i>	<u>2020</u> <i>Dept Request</i>
201.23.7155.412 INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7155.412.668 TOBACCO PREVENTION & EDUCATIOI	93,666.00	93,619.00	93,619.00	93,405.00
201.23.7155.412.698 PACIFIC SOURCE	0.00	0.00	88,000.00	92,055.00
Total INTERGOV'T REV - NON SINGLE AUDIT	93,666.00	93,619.00	181,619.00	185,460.00
201.23.7155.421 MISCELLANEOUS				
201.23.7155.421.241 MISC RECEIPTS	80.00	0.00	0.00	0.00
Total MISCELLANEOUS	80.00	0.00	0.00	0.00
Total TOBACCO PREV & ED	93,746.00	93,619.00	181,619.00	185,460.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7156 WATER

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7156.412 INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7156.412.632 WATER SYSTEM	16,875.00	9,000.00	0.00	0.00
Total INTERGOV'T REV - NON SINGLE AUDIT	16,875.00	9,000.00	0.00	0.00
201.23.7156.413 INTERGOV'T REV - SINGLE AUDIT				
201.23.7156.413.849 Domestic Wells & Public Health	0.00	5,660.47	1,839.53	0.00
201.23.7156.413.895 WATER SYST - #66.432	13,918.00	15,182.00	15,182.00	27,420.00
201.23.7156.413.896 WATER/SURVEY FEES #66.468	11,390.00	18,002.00	27,002.00	14,764.00
Total INTERGOV'T REV - SINGLE AUDIT	25,308.00	38,844.47	44,023.53	42,184.00
201.23.7156.421 MISCELLANEOUS				
Total MISCELLANEOUS	0.00	0.00	0.00	0.00
Total WATER	42,183.00	47,844.47	44,023.53	42,184.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7158 BABIES FIRST

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7158.412 INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7158.412.613 BABIES FIRST	14,951.00	14,939.00	15,313.00	15,346.00
201.23.7158.412.652 OHP - TARGETED CASE MANAGMENT	158,685.00	221,165.00	212,645.00	200,000.00
Total INTERGOV'T REV - NON SINGLE AUDIT	173,636.00	236,104.00	227,958.00	215,346.00
201.23.7158.421 MISCELLANEOUS				
Total MISCELLANEOUS	0.00	0.00	0.00	0.00
Total BABIES FIRST	173,636.00	236,104.00	227,958.00	215,346.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7159 OREGON MOTHERS CARE

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7159.412 INTERGOV'T REV - NON SINGLE AUDIT				
201.23.7159.412.685 OREGON MOTHERS CARE STATE SPL	0.00	1,812.00	0.00	0.00
Total INTERGOV'T REV - NON SINGLE AUDIT	0.00	1,812.00	0.00	0.00
201.23.7159.413 INTERGOV'T REV - SINGLE AUDIT				
201.23.7159.413.879 OREGON MOTHERS CARE - #93.994	7,124.00	5,436.00	9,103.00	5,593.00
Total INTERGOV'T REV - SINGLE AUDIT	7,124.00	5,436.00	9,103.00	5,593.00
201.23.7159.421 MISCELLANEOUS				
Total MISCELLANEOUS	0.00	0.00	0.00	0.00
Total OREGON MOTHERS CARE	7,124.00	7,248.00	9,103.00	5,593.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7500 PASS THROUGH

<u>Account Number</u>	<u>2016</u> <i>Actuals</i>	<u>2017</u> <i>Actuals</i>	<u>2018</u> <i>Actuals</i>	<u>2020</u> <i>Dept Request</i>
201.23.7500.411 LICENSES FEES & PERMITS				
201.23.7500.411.199 DEQ FEES	10,800.00	14,700.00	11,200.00	15,000.00
Total LICENSES FEES & PERMITS	10,800.00	14,700.00	11,200.00	15,000.00
Total PASS THROUGH	10,800.00	14,700.00	11,200.00	15,000.00

REVENUE
NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7999 NON-DEPARTMENTAL

<u>Account Number</u>	<u>2016</u> <u>Actuals</u>	<u>2017</u> <u>Actuals</u>	<u>2018</u> <u>Actuals</u>	<u>2020</u> <u>Dept Request</u>
201.23.7999.421 MISCELLANEOUS				
Total MISCELLANEOUS	0.00	0.00	0.00	0.00
Total NON-DEPARTMENTAL	0.00	0.00	0.00	0.00
Total PUBLIC HEALTH	1,897,705.86	2,064,418.52	2,293,947.45	2,849,137.00
Total PUBLIC HEALTH FUND	1,900,728.98	2,070,548.58	2,302,283.21	3,257,137.00
Grand Total	1,900,728.98	2,070,548.58	2,302,283.21	3,257,137.00

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7141 PUBLIC HEALTH

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7141.51000 PERSONAL SERVICES				
201.23.7141.51175 PUBLIC HEALTH DIRECTOR	74,578.08	79,425.84	76,778.31	75,103.00
201.23.7141.51176 FINANCE MANAGER	38,041.28	39,543.38	41,527.61	35,778.00
201.23.7141.51177 PROGRAM SECRETARY	40,772.63	29,973.62	30,764.50	37,773.00
201.23.7141.51178 PROGRAM SUPERVISOR	31,485.67	35,667.11	36,406.07	43,038.00
201.23.7141.51181 EH SPECIALIST	28,375.35	28,801.11	28,801.14	33,290.00
201.23.7141.51182 ACCOUNTING CLERK	11,636.11	14,319.19	14,209.88	9,832.00
201.23.7141.51184 HEALTH OFFICER	36,884.79	34,237.15	33,541.23	49,421.00
201.23.7141.51185 NURSE PRACTITIONER	11,875.55	0.00	0.00	25,330.00
201.23.7141.51186 EXECUTIVE ASSISTANT	0.00	10,547.16	9,754.77	0.00
201.23.7141.51188 EH SPECIALIST TRAINEE	0.00	7,625.11	17,227.22	21,388.00
201.23.7141.51190 OFFICE SPECIALIST	2,582.46	2,424.58	5,134.53	0.00
201.23.7141.51191 BILLING CLERK	121.50	0.00	0.00	0.00
201.23.7141.51192 PHN II	22,169.95	19,754.88	25,949.94	19,064.00
201.23.7141.51193 OFFICE MANAGER	0.00	0.00	0.00	14,926.00
201.23.7141.51195 SUPERVISING EH SPECIALIST	37,548.72	38,112.10	38,112.10	33,372.00
201.23.7141.51602 OVERTIME	0.00	645.32	121.54	0.00
201.23.7141.51621 CELL PHONE ALLOWANCE	1,251.25	1,350.00	1,350.00	2,790.00
201.23.7141.51640 LONGEVITY	2,768.84	2,877.16	2,768.13	2,972.00
201.23.7141.51701 FICA	25,242.23	25,520.48	26,415.70	30,030.00
201.23.7141.51703 UNEMPLOYMENT INSURANCE	3,209.80	64.11	2,658.95	2,217.00
201.23.7141.51705 WORKERS COMP	1,966.39	2,039.63	1,634.92	1,933.00
201.23.7141.51721 PERS	49,394.44	54,744.86	70,432.84	91,337.00
201.23.7141.51729 HEALTH INSURANCE	52,752.02	58,500.64	54,925.64	64,962.00

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7141 PUBLIC HEALTH

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7141.51730 DENTAL INSURANCE	3,336.20	3,626.31	3,392.43	3,425.00
201.23.7141.51732 LTD	1,556.92	1,669.55	1,539.21	1,016.00
201.23.7141.51733 LIFE INSURANCE	47.06	158.56	83.13	52.00
Total PERSONAL SERVICES	477,597.24	491,627.85	523,529.79	599,049.00
201.23.7141.52000 MATERIALS & SERVICES				
201.23.7141.52101 ADVERTISING & PROMOTIONS	105.00	0.00	550.00	1,000.00
201.23.7141.52103 AGENCY LICENSES/ASSESS/PERMITS	4,982.46	5,738.25	7,137.66	8,000.00
201.23.7141.52104 BANK CHARGES	1,240.38	1,316.28	1,459.27	1,300.00
201.23.7141.52113 INSURANCE & BONDS	13,955.49	13,473.68	13,951.14	16,000.00
201.23.7141.52115 LEGAL NOTICES & PUBLISHING	165.63	371.88	788.75	800.00
201.23.7141.52116 POSTAGE	3,047.82	3,104.10	2,462.23	3,300.00
201.23.7141.52122 TELEPHONE	1,422.32	4,370.09	2,106.19	2,400.00
201.23.7141.52325 LEGAL COUNSEL	3,359.48	4,754.50	3,574.50	5,000.00
201.23.7141.52340 REFUNDS	0.00	35.00	0.00	0.00
201.23.7141.52370 MISCELLANEOUS EXPENDITURES	281.25	247.50	273.88	0.00
201.23.7141.52398 ADMINISTRATIVE COST	62,716.00-	68,126.88-	59,487.59-	47,100.00-
201.23.7141.52429 CONTRACTED SERVICES	13,874.08	26,140.60	15,906.31	36,025.00
201.23.7141.52510 COMPUTER SOFTWARE	503.28	0.00	0.00	0.00
201.23.7141.52526 COMPUTER SOFTWARE - MAINTENANC	4,609.83	4,764.26	4,923.87	5,300.00
201.23.7141.52656 FUEL	5,156.27	4,489.67	5,938.02	5,000.00
201.23.7141.52657 VEHICLE REPAIR & MAINT	2,347.09	5,243.29	6,622.40	7,000.00
201.23.7141.52658 COPIER LEASE & MAINT	0.00	0.00	0.00	300.00
201.23.7141.52661 TIRES	561.52	733.74	3,068.82	3,000.00
201.23.7141.52711 MEALS LODGING & REGISTRATION	6,924.68	7,458.65	3,458.61	4,000.00
201.23.7141.52731 TRAVEL & MILEAGE	1,049.34	1,315.42	195.09	500.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7141 PUBLIC HEALTH

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7141.52910 SUPPLIES - OFFICE	10,893.67	12,517.92	8,231.47	10,000.00
201.23.7141.52919 SUPPLIES - EQUIPMENT	12,000.00	1,285.00	0.00	8,300.00
201.23.7141.52929 SUPPLIES - MEDICAL	2,736.71	2,168.51	2,117.75	2,200.00
Total MATERIALS & SERVICES	26,500.30	31,401.46	23,278.37	72,325.00
201.23.7141.53000 CAPITAL				
Total CAPITAL	0.00	0.00	0.00	0.00
Total PUBLIC HEALTH	504,097.54	523,029.31	546,808.16	671,374.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7142 WIC

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7142.51000 PERSONAL SERVICES				
201.23.7142.51176 FINANCE MANAGER	3,974.45	4,131.42	3,783.34	1,068.00
201.23.7142.51177 PROGRAM SECRETARY	5,693.58	0.00	7,080.85	23,083.00
201.23.7142.51178 PROGRAM SUPERVISOR	1,597.25	1,645.87	2,457.56	3,311.00
201.23.7142.51182 ACCOUNTING CLERK	2,884.91	2,124.33	1,988.90	4,097.00
201.23.7142.51186 EXECUTIVE ASSISTANT	0.00	5,444.38	5,040.66	0.00
201.23.7142.51187 NUTRITION PROG ASSIST	3,246.57	0.00	0.00	0.00
201.23.7142.51190 OFFICE SPECIALIST	13,549.03	15,153.67	10,785.74	0.00
201.23.7142.51192 PHN II	13,736.58	14,587.20	15,678.41	7,625.00
201.23.7142.51193 OFFICE MANAGER	0.00	0.00	0.00	4,975.00
201.23.7142.51196 WIC COORDINATOR	0.00	0.00	0.00	40,968.00
201.23.7142.51197 NUTRITION PROG TECH	64,005.84	65,722.56	64,112.07	35,145.00
201.23.7142.51621 CELL PHONE ALLOWANCE	13.75	18.00	26.25	102.00
201.23.7142.51640 LONGEVITY	462.00	528.00	691.00	893.00
201.23.7142.51701 FICA	8,012.69	8,058.93	8,220.80	8,833.00
201.23.7142.51703 UNEMPLOYMENT INSURANCE	1,036.81	67.45	870.87	704.00
201.23.7142.51705 WORKERS COMP	441.22	438.75	330.13	388.00
201.23.7142.51721 PERS	14,305.64	14,474.27	17,117.56	23,788.00
201.23.7142.51729 HEALTH INSURANCE	26,672.14	27,509.25	30,616.54	36,336.00
201.23.7142.51730 DENTAL INSURANCE	1,859.45	1,813.76	1,870.52	1,813.00
201.23.7142.51732 LTD	555.29	567.16	586.10	375.00
201.23.7142.51733 LIFE INSURANCE	19.81	34.82	24.45	27.00
Total PERSONAL SERVICES	162,067.01	162,319.82	171,281.75	193,531.00
201.23.7142.52000 MATERIALS & SERVICES				
201.23.7142.52116 POSTAGE	2,042.80	1,274.08	1,173.95	1,000.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7142 WIC

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7142.52122 TELEPHONE	0.00	0.00	0.00	480.00
201.23.7142.52398 ADMINISTRATIVE COST	11,561.00	10,547.19	9,072.10	8,000.00
201.23.7142.52429 CONTRACTED SERVICES	3,858.75	9,306.50	4,448.75	5,000.00
201.23.7142.52656 FUEL	483.12	413.66	615.33	500.00
201.23.7142.52711 MEALS LODGING & REGISTRATION	888.72	1,694.50	1,888.71	0.00
201.23.7142.52731 TRAVEL & MILEAGE	34.20	55.76	27.00	0.00
201.23.7142.52910 SUPPLIES - OFFICE	1,238.12	2,182.07	1,270.34	600.00
201.23.7142.52918 SUPPLIES - EDUCATION	38.83	0.00	0.00	0.00
201.23.7142.52919 SUPPLIES - EQUIPMENT	0.00	1,343.00	0.00	0.00
201.23.7142.52929 SUPPLIES - MEDICAL	658.40	1,123.00	78.23	400.00
201.23.7142.52936 SUPPLIES - PROGRAM/ED	0.00	548.72	991.59	0.00
Total MATERIALS & SERVICES	20,803.94	28,488.48	19,566.00	15,980.00
Total WIC	182,870.95	190,808.30	190,847.75	209,511.00

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7143 MCH - CAH

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7143.51000 PERSONAL SERVICES				
201.23.7143.51176 FINANCE MANAGER	1,135.63	1,180.32	1,054.52	0.00
201.23.7143.51177 PROGRAM SECRETARY	6,096.86	5,523.36	7,411.36	9,074.00
201.23.7143.51178 PROGRAM SUPERVISOR	1,597.25	1,646.23	2,457.56	0.00
201.23.7143.51182 ACCOUNTING CLERK	995.02	919.34	852.66	410.00
201.23.7143.51186 EXECUTIVE ASSISTANT	0.00	1,624.69	1,704.80	0.00
201.23.7143.51190 OFFICE SPECIALIST	3,616.46	3,333.89	3,481.97	0.00
201.23.7143.51191 BILLING CLERK	121.50	0.00	0.00	0.00
201.23.7143.51192 PHN II	15,424.79	36,352.71	16,508.16	12,720.00
201.23.7143.51193 OFFICE MANAGER	0.00	0.00	0.00	498.00
201.23.7143.51621 CELL PHONE ALLOWANCE	13.75	18.00	26.25	6.00
201.23.7143.51640 LONGEVITY	120.40	189.87	120.62	13.00
201.23.7143.51701 FICA	2,104.98	3,615.71	2,398.20	1,644.00
201.23.7143.51703 UNEMPLOYMENT INSURANCE	273.42	73.33	251.11	132.00
201.23.7143.51705 WORKERS COMP	173.98	250.23	151.91	103.00
201.23.7143.51721 PERS	3,249.10	6,497.51	4,711.39	4,065.00
201.23.7143.51729 HEALTH INSURANCE	6,609.20	12,234.16	8,517.38	6,397.00
201.23.7143.51730 DENTAL INSURANCE	385.15	664.13	417.22	386.00
201.23.7143.51732 LTD	143.23	248.31	154.99	47.00
201.23.7143.51733 LIFE INSURANCE	10.62	19.02	8.13	8.00
Total PERSONAL SERVICES	42,071.34	74,390.81	50,228.23	35,503.00
201.23.7143.52000 MATERIALS & SERVICES				
201.23.7143.52340 REFUNDS	286.67	0.00	0.00	0.00
201.23.7143.52354 VACCINE	10,105.13	4,233.55	8,803.86	5,000.00
201.23.7143.52398 ADMINISTRATIVE COST	2,886.00	3,294.45	2,026.87	1,000.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7143 MCH - CAH

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7143.52429 CONTRACTED SERVICES	2,339.00	279.00	188.11	200.00
201.23.7143.52526 COMPUTER SOFTWARE - MAINTENANC	9,691.42	4,128.00	4,732.00	4,800.00
201.23.7143.52711 MEALS LODGING & REGISTRATION	0.00	565.23	0.00	0.00
201.23.7143.52731 TRAVEL & MILEAGE	9.85	0.00	0.00	0.00
201.23.7143.52910 SUPPLIES - OFFICE	0.00	130.99	289.03	100.00
201.23.7143.52929 SUPPLIES - MEDICAL	289.10	211.22	311.42	300.00
Total MATERIALS & SERVICES	25,607.17	12,842.44	16,351.29	11,400.00
Total MCH - CAH	67,678.51	87,233.25	66,579.52	46,903.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7144 REPRODUCTIVE HEALTH

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7144.51000				
PERSONAL SERVICES				
201.23.7144.51176	5,110.05	5,311.80	4,467.68	1,602.00
FINANCE MANAGER				
201.23.7144.51177	23,463.62	18,411.32	20,932.39	29,849.00
PROGRAM SECRETARY				
201.23.7144.51178	1,597.25	1,646.23	2,457.56	0.00
PROGRAM SUPERVISOR				
201.23.7144.51182	3,879.88	3,496.71	3,082.42	4,097.00
ACCOUNTING CLERK				
201.23.7144.51183	19,313.80	18,727.79	13,357.17	16,708.00
FAMILY PLANNING AIDE				
201.23.7144.51184	12,308.81	20,264.00	21,624.53	4,353.00
HEALTH OFFICER				
201.23.7144.51185	27,709.45	0.00	0.00	59,102.00
NURSE PRACTITIONER				
201.23.7144.51186	0.00	5,448.49	4,614.39	0.00
EXECUTIVE ASSISTANT				
201.23.7144.51190	8,156.40	7,576.96	7,279.05	0.00
OFFICE SPECIALIST				
201.23.7144.51191	303.73	0.00	0.00	0.00
BILLING CLERK				
201.23.7144.51192	25,158.52	57,715.41	43,525.47	66,322.00
PHN II				
201.23.7144.51193	0.00	0.00	0.00	4,975.00
OFFICE MANAGER				
201.23.7144.51621	13.75	18.00	26.25	114.00
CELL PHONE ALLOWANCE				
201.23.7144.51640	380.18	428.62	343.25	341.00
LONGEVITY				
201.23.7144.51701	9,525.89	9,706.09	9,316.35	13,575.00
FICA				
201.23.7144.51703	1,202.23	163.94	975.14	1,057.00
UNEMPLOYMENT INSURANCE				
201.23.7144.51705	532.14	537.70	383.14	600.00
WORKERS COMP				
201.23.7144.51721	15,430.92	17,754.34	19,588.73	37,481.00
PERS				
201.23.7144.51729	24,713.31	29,600.72	25,116.15	44,216.00
HEALTH INSURANCE				
201.23.7144.51730	1,594.15	1,765.03	1,434.18	2,250.00
DENTAL INSURANCE				
201.23.7144.51732	606.46	654.22	522.67	478.00
LTD				
201.23.7144.51733	23.30	56.05	28.12	39.00
LIFE INSURANCE				
Total	181,023.84	199,283.42	179,074.64	287,159.00
201.23.7144.52000				
MATERIALS & SERVICES				

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7144 REPRODUCTIVE HEALTH

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7144.52340 REFUNDS	215.87	0.00	10.41	0.00
201.23.7144.52369 LAB EXPENSES	2,485.60	1,853.29	1,552.86	3,000.00
201.23.7144.52398 ADMINISTRATIVE COST	13,559.00	10,915.50	8,132.44	6,000.00
201.23.7144.52429 CONTRACTED SERVICES	3,186.00	1,564.84	1,089.00	1,500.00
201.23.7144.52526 COMPUTER SOFTWARE - MAINTENANC	12,834.28	5,160.00	5,915.00	6,000.00
201.23.7144.52711 MEALS LODGING & REGISTRATION	0.00	638.87	11.51	500.00
201.23.7144.52910 SUPPLIES - OFFICE	240.58	295.76	47.30	400.00
201.23.7144.52919 SUPPLIES - EQUIPMENT	0.00	395.00	153.21	0.00
201.23.7144.52929 SUPPLIES - MEDICAL	3,381.46	2,686.72	2,652.04	3,000.00
201.23.7144.52944 SUPPLIES - CONTRACEPTIVE	60,516.16	54,670.71	53,689.66	60,000.00
Total MATERIALS & SERVICES	96,418.95	78,180.69	73,253.43	80,400.00
201.23.7144.53000 CAPITAL				
Total CAPITAL	0.00	0.00	0.00	0.00
Total REPRODUCTIVE HEALTH	277,442.79	277,464.11	252,328.07	367,559.00

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7145 STATE SUPPORT

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7145.51000 PERSONAL SERVICES				
201.23.7145.51176 FINANCE MANAGER	567.49	590.18	619.88	534.00
201.23.7145.51177 PROGRAM SECRETARY	1,138.74	0.00	2,302.33	3,480.00
201.23.7145.51178 PROGRAM SUPERVISOR	1,597.25	1,646.23	2,457.56	0.00
201.23.7145.51182 ACCOUNTING CLERK	746.26	859.21	852.66	819.00
201.23.7145.51184 HEALTH OFFICER	0.00	8,395.64	1,758.37	0.00
201.23.7145.51186 EXECUTIVE ASSISTANT	0.00	1,218.58	1,278.94	0.00
201.23.7145.51190 OFFICE SPECIALIST	1,957.48	1,818.50	832.04	0.00
201.23.7145.51191 BILLING CLERK	30.39	0.00	0.00	0.00
201.23.7145.51192 PHN II	14,870.64	4,321.11	4,899.59	11,437.00
201.23.7145.51193 OFFICE MANAGER	0.00	0.00	0.00	995.00
201.23.7145.51200 CD CONTROL INVESTIGATOR	0.00	4,522.14	15,604.32	13,068.00
201.23.7145.51621 CELL PHONE ALLOWANCE	13.75	18.00	26.25	18.00
201.23.7145.51640 LONGEVITY	147.48	12.00	25.75	23.00
201.23.7145.51680 VACATION CASHOUT	269.18	0.00	0.00	0.00
201.23.7145.51701 FICA	1,703.11	1,484.43	1,567.14	2,268.00
201.23.7145.51703 UNEMPLOYMENT INSURANCE	212.35	33.15	160.37	179.00
201.23.7145.51705 WORKERS COMP	96.37	81.63	63.63	97.00
201.23.7145.51721 PERS	3,748.91	2,416.75	3,333.46	6,183.00
201.23.7145.51729 HEALTH INSURANCE	4,967.08	3,907.90	5,748.37	6,453.00
201.23.7145.51730 DENTAL INSURANCE	275.28	243.05	249.48	366.00
201.23.7145.51732 LTD	100.98	96.95	96.51	89.00
201.23.7145.51733 LIFE INSURANCE	9.61	6.03	4.78	6.00
Total PERSONAL SERVICES	32,452.35	31,605.18	41,881.43	46,015.00
201.23.7145.52000 MATERIALS & SERVICES				

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7145 STATE SUPPORT

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7145.52122 TELEPHONE	0.00	280.93	371.52	450.00
201.23.7145.52369 LAB EXPENSES	601.20	1,187.28	669.78	900.00
201.23.7145.52398 ADMINISTRATIVE COST	2,534.00	1,434.22	1,363.55	1,400.00
201.23.7145.52429 CONTRACTED SERVICES	659.00	158.77	77.90	100.00
201.23.7145.52526 COMPUTER SOFTWARE - MAINTENANC	2,502.86	1,032.00	1,183.00	1,000.00
201.23.7145.52711 MEALS LODGING & REGISTRATION	313.02	181.25	0.00	0.00
201.23.7145.52731 TRAVEL & MILEAGE	18.63	416.35	0.00	0.00
201.23.7145.52910 SUPPLIES - OFFICE	22.53	20.96	54.99	100.00
201.23.7145.52929 SUPPLIES - MEDICAL	1,033.12	1,236.27	321.33	500.00
201.23.7145.52936 SUPPLIES - PROGRAM/ED	0.00	125.28	0.00	0.00
Total MATERIALS & SERVICES	7,684.36	6,073.31	4,042.07	4,450.00
Total STATE SUPPORT	40,136.71	37,678.49	45,923.50	50,465.00

NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7146 ENVIRONMENTAL HEALTH

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7146.51000 PERSONAL SERVICES				
201.23.7146.51176 FINANCE MANAGER	1,135.63	1,180.23	1,424.58	1,602.00
201.23.7146.51177 PROGRAM SECRETARY	11,965.69	11,135.12	11,135.29	10,606.00
201.23.7146.51181 EH SPECIALIST	19,862.67	23,040.63	23,040.55	21,185.00
201.23.7146.51182 ACCOUNTING CLERK	995.02	919.34	770.65	2,048.00
201.23.7146.51186 EXECUTIVE ASSISTANT	0.00	1,624.69	1,705.25	0.00
201.23.7146.51188 EH SPECIALIST TRAINEE	0.00	7,625.00	18,484.06	26,736.00
201.23.7146.51193 OFFICE MANAGER	0.00	0.00	0.00	2,488.00
201.23.7146.51195 SUPERVISING EH SPECIALIST	12,516.24	12,703.99	12,703.99	13,349.00
201.23.7146.51602 OVERTIME	0.00	645.31	121.54	0.00
201.23.7146.51621 CELL PHONE ALLOWANCE	120.00	120.00	120.00	168.00
201.23.7146.51640 LONGEVITY	369.00	474.00	477.50	527.00
201.23.7146.51701 FICA	3,492.70	4,441.87	5,292.67	5,976.00
201.23.7146.51703 UNEMPLOYMENT INSURANCE	457.97	40.48	564.39	468.00
201.23.7146.51705 WORKERS COMP	483.50	553.08	441.98	489.00
201.23.7146.51721 PERS	8,015.70	8,867.70	14,107.94	18,870.00
201.23.7146.51729 HEALTH INSURANCE	8,248.59	9,955.88	13,231.56	14,547.00
201.23.7146.51730 DENTAL INSURANCE	557.12	676.85	877.49	874.00
201.23.7146.51732 LTD	239.14	292.51	355.98	244.00
201.23.7146.51733 LIFE INSURANCE	8.52	22.97	18.30	13.00
Total PERSONAL SERVICES	68,467.49	84,319.65	104,873.72	120,190.00
201.23.7146.52000 MATERIALS & SERVICES				
201.23.7146.52122 TELEPHONE	329.51	750.60	794.31	800.00
201.23.7146.52335 OREGON STATE PAYBACK	7,779.28	7,760.38	6,363.98	8,000.00
201.23.7146.52340 REFUNDS	0.00	20.00	0.00	0.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7146 ENVIRONMENTAL HEALTH

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7146.52398 ADMINISTRATIVE COST	3,695.00	4,529.46	4,572.79	4,000.00
201.23.7146.52429 CONTRACTED SERVICES	50.00	0.00	0.00	0.00
201.23.7146.52711 MEALS LODGING & REGISTRATION	443.62	1,637.61	843.36	1,000.00
201.23.7146.52731 TRAVEL & MILEAGE	31.00	132.41	132.27	150.00
201.23.7146.52910 SUPPLIES - OFFICE	644.28	647.48	580.13	500.00
201.23.7146.52919 SUPPLIES - EQUIPMENT	269.98	26.10	0.00	300.00
201.23.7146.52936 SUPPLIES - PROGRAM/ED	224.90	774.53	79.83	100.00
Total MATERIALS & SERVICES	13,467.57	16,278.57	13,366.67	14,850.00
Total ENVIRONMENTAL HEALTH	81,935.06	100,598.22	118,240.39	135,040.00

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7148 PERINATAL HEALTH

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7148.51000 PERSONAL SERVICES				
201.23.7148.51176 FINANCE MANAGER	0.00	0.00	184.95	534.00
201.23.7148.51177 PROGRAM SECRETARY	379.61	0.00	0.00	0.00
201.23.7148.51178 PROGRAM SUPERVISOR	1,597.25	1,257.46	1,771.04-	6,621.00
201.23.7148.51180 COMMUNITY HEALTH WORKER	5,485.40	35,779.64	41,439.66	27,790.00
201.23.7148.51182 ACCOUNTING CLERK	248.79	286.35	413.54	2,048.00
201.23.7148.51186 EXECUTIVE ASSISTANT	0.00	1,873.28	2,608.21	0.00
201.23.7148.51192 PHN II	15,129.16	35,244.66	24,605.19	31,774.00
201.23.7148.51193 OFFICE MANAGER	0.00	0.00	0.00	2,488.00
201.23.7148.51621 CELL PHONE ALLOWANCE	13.75	13.75	23.75	96.00
201.23.7148.51640 LONGEVITY	251.04	318.01	460.00	942.00
201.23.7148.51701 FICA	1,547.67	4,464.25	5,512.27	5,029.00
201.23.7148.51703 UNEMPLOYMENT INSURANCE	199.05	41.47	588.43	380.00
201.23.7148.51705 WORKERS COMP	93.43	250.74	229.18	231.00
201.23.7148.51721 PERS	3,355.59	7,768.88	13,500.10	16,912.00
201.23.7148.51729 HEALTH INSURANCE	7,469.90	16,497.18	20,401.07	23,146.00
201.23.7148.51730 DENTAL INSURANCE	353.55	950.28	1,095.88	1,044.00
201.23.7148.51732 LTD	117.87	339.98	391.28	197.00
201.23.7148.51733 LIFE INSURANCE	7.36	39.17	21.13	19.00
Total PERSONAL SERVICES	36,249.42	105,125.10	109,703.60	119,251.00
201.23.7148.52000 MATERIALS & SERVICES				
201.23.7148.52122 TELEPHONE	0.00	2,225.08	1,597.77	300.00
201.23.7148.52334 TCM MATCH	30,551.68	34,210.95	60,735.99	10,000.00
201.23.7148.52335 OREGON STATE PAYBACK	0.00	0.00	0.00	40,000.00
201.23.7148.52398 ADMINISTRATIVE COST	1,189.00	5,292.04	4,006.16	3,000.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7148 PERINATAL HEALTH

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7148.52429 CONTRACTED SERVICES	1,415.00	940.00	1,040.00	1,200.00
201.23.7148.52658 COPIER LEASE & MAINT	0.00	254.43	278.77	0.00
201.23.7148.52711 MEALS LODGING & REGISTRATION	0.00	4,354.01	25.00	0.00
201.23.7148.52731 TRAVEL & MILEAGE	0.00	84.42	0.00	0.00
201.23.7148.52910 SUPPLIES - OFFICE	22.74	2,333.98	166.60	100.00
Total MATERIALS & SERVICES	33,178.42	49,694.91	67,850.29	54,600.00
Total PERINATAL HEALTH	69,427.84	154,820.01	177,553.89	173,851.00

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7149 PHEP

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7149.51000 PERSONAL SERVICES				
201.23.7149.51176 FINANCE MANAGER	1,703.33	1,770.67	1,859.47	1,602.00
201.23.7149.51177 PROGRAM SECRETARY	2,657.04	0.00	0.00	0.00
201.23.7149.51182 ACCOUNTING CLERK	1,318.08	919.34	1,029.35	1,639.00
201.23.7149.51184 HEALTH OFFICER	17,112.24	6,633.37	4,881.25	5,804.00
201.23.7149.51186 EXECUTIVE ASSISTANT	0.00	2,843.22	2,733.55	0.00
201.23.7149.51192 PHN II	29,898.54	3,140.83	2,628.92	0.00
201.23.7149.51193 OFFICE MANAGER	0.00	0.00	0.00	1,990.00
201.23.7149.51200 CD CONTROL INVESTIGATOR	0.00	35,994.67	30,796.38	39,204.00
201.23.7149.51202 PHEP COORDINATOR	51,465.60	52,237.44	54,872.40	57,648.00
201.23.7149.51621 CELL PHONE ALLOWANCE	0.00	0.00	0.00	90.00
201.23.7149.51640 LONGEVITY	591.00	336.00	336.00	657.00
201.23.7149.51680 VACATION CASHOUT	1,076.70	0.00	0.00	0.00
201.23.7149.51701 FICA	7,396.38	7,792.85	8,063.17	8,277.00
201.23.7149.51703 UNEMPLOYMENT INSURANCE	947.55	33.28	855.16	650.00
201.23.7149.51705 WORKERS COMP	396.98	416.06	320.34	348.00
201.23.7149.51721 PERS	12,566.35	11,697.43	16,826.25	22,089.00
201.23.7149.51729 HEALTH INSURANCE	16,971.36	16,970.85	16,853.07	18,153.00
201.23.7149.51730 DENTAL INSURANCE	1,069.29	1,197.36	1,151.35	1,099.00
201.23.7149.51732 LTD	446.69	512.39	511.04	319.00
201.23.7149.51733 LIFE INSURANCE	27.14	20.73	16.95	17.00
Total PERSONAL SERVICES	145,644.27	142,516.49	143,734.65	159,586.00
201.23.7149.52000 MATERIALS & SERVICES				
201.23.7149.52122 TELEPHONE	1,202.75	1,005.96	973.48	1,000.00
201.23.7149.52398 ADMINISTRATIVE COST	5,559.00	6,426.62	5,320.00	4,000.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7149 PHEP

<i>Account Number</i>	<i>2016 Actuals</i>	<i>2017 Actuals</i>	<i>2018 Actuals</i>	<i>2020 Dept Request</i>
201.23.7149.52429 CONTRACTED SERVICES	50.00	50.00	50.00	100.00
201.23.7149.52656 FUEL	95.60	195.12	83.44	100.00
201.23.7149.52658 COPIER LEASE & MAINT	682.11	456.01	428.44	500.00
201.23.7149.52711 MEALS LODGING & REGISTRATION	1,075.52	1,029.61	1,375.19	1,400.00
201.23.7149.52731 TRAVEL & MILEAGE	60.92	62.92	467.94	100.00
201.23.7149.52910 SUPPLIES - OFFICE	254.02	684.46	745.74	100.00
201.23.7149.52936 SUPPLIES - PROGRAM/ED	609.79	24,864.26	5,792.91	0.00
Total MATERIALS & SERVICES	9,589.71	34,774.96	15,237.14	7,300.00
201.23.7149.53000 CAPITAL				
201.23.7149.53301 EQUIPMENT - CAPITAL	14,674.89	0.00	0.00	0.00
Total CAPITAL	14,674.89	0.00	0.00	0.00
Total PHEP	169,908.87	177,291.45	158,971.79	166,886.00

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7151 PUBLIC HEALTH MODERNIZATION

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7151.51000 PERSONAL SERVICES				
201.23.7151.51175 PUBLIC HEALTH DIRECTOR	0.00	0.00	2,647.53	8,345.00
201.23.7151.51176 FINANCE MANAGER	0.00	0.00	925.60	3,738.00
201.23.7151.51177 PROGRAM SECRETARY	0.00	0.00	0.00	21,132.00
201.23.7151.51182 ACCOUNTING CLERK	0.00	0.00	0.00	5,326.00
201.23.7151.51186 EXECUTIVE ASSISTANT	0.00	0.00	2,159.73	0.00
201.23.7151.51193 OFFICE MANAGER	0.00	0.00	0.00	4,975.00
201.23.7151.51198 DATA ANALYST	0.00	0.00	11,136.73	177,900.00
201.23.7151.51199 COMMUNICATIONS SPECIALIST	0.00	0.00	11,839.92	0.00
201.23.7151.51200 CD CONTROL INVESTIGATOR	0.00	0.00	11,279.16	0.00
201.23.7151.51621 CELL PHONE ALLOWANCE	0.00	0.00	0.00	102.00
201.23.7151.51640 LONGEVITY	0.00	0.00	47.50	246.00
201.23.7151.51681 COMP/HOLIDAY BANK CASHOUT	0.00	0.00	416.09	0.00
201.23.7151.51701 FICA	0.00	0.00	3,067.03	16,863.00
201.23.7151.51703 UNEMPLOYMENT INSURANCE	0.00	0.00	325.97	1,326.00
201.23.7151.51705 WORKERS COMP	0.00	0.00	126.72	710.00
201.23.7151.51721 PERS	0.00	0.00	1,229.78	45,829.00
201.23.7151.51729 HEALTH INSURANCE	0.00	0.00	5,571.02	43,069.00
201.23.7151.51730 DENTAL INSURANCE	0.00	0.00	365.90	2,598.00
201.23.7151.51732 LTD	0.00	0.00	154.49	665.00
201.23.7151.51733 LIFE INSURANCE	0.00	0.00	5.27	39.00
Total PERSONAL SERVICES	0.00	0.00	51,298.44	332,863.00
201.23.7151.52000 MATERIALS & SERVICES				
201.23.7151.52101 ADVERTISING & PROMOTIONS	0.00	0.00	688.50	0.00
201.23.7151.52122 TELEPHONE	0.00	0.00	483.06	1,200.00

NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7151 PUBLIC HEALTH MODERNIZATION

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7151.52398 ADMINISTRATIVE COST	0.00	0.00	4,458.02	7,397.00
201.23.7151.52429 CONTRACTED SERVICES	0.00	0.00	15,675.00	0.00
201.23.7151.52656 FUEL	0.00	0.00	468.96	1,000.00
201.23.7151.52657 VEHICLE REPAIR & MAINT	0.00	0.00	42.50	0.00
201.23.7151.52701 TRAINING AND EDUCATION	0.00	0.00	2,340.00	0.00
201.23.7151.52711 MEALS LODGING & REGISTRATION	0.00	0.00	1,981.54	3,000.00
201.23.7151.52731 TRAVEL & MILEAGE	0.00	0.00	382.51	1,000.00
201.23.7151.52910 SUPPLIES - OFFICE	0.00	0.00	5,253.18	1,540.00
201.23.7151.52919 SUPPLIES - EQUIPMENT	0.00	0.00	8,473.61	0.00
201.23.7151.52936 SUPPLIES - PROGRAM/ED	0.00	0.00	0.00	2,000.00
Total MATERIALS & SERVICES	0.00	0.00	40,246.88	17,137.00
Total PUBLIC HEALTH MODERNIZATION	0.00	0.00	91,545.32	350,000.00

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7152 HEALTH PROMOTION

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7152.51000 PERSONAL SERVICES				
201.23.7152.51176 FINANCE MANAGER	0.00	0.00	740.47	2,136.00
201.23.7152.51177 PROGRAM SECRETARY	0.00	0.00	8,411.92	18,646.00
201.23.7152.51179 COMMUNITY HEALTH PROMOTER	0.00	0.00	33,837.48	0.00
201.23.7152.51180 COMMUNITY HEALTH WORKER	4,063.23	26,741.56	9,279.36	45,387.00
201.23.7152.51182 ACCOUNTING CLERK	0.00	0.00	0.00	1,639.00
201.23.7152.51184 HEALTH OFFICER	0.00	6,605.98	8,129.92	23,942.00
201.23.7152.51186 EXECUTIVE ASSISTANT	0.00	1,791.15	3,372.15	0.00
201.23.7152.51190 OFFICE SPECIALIST	1,671.82	22,414.70	0.00	0.00
201.23.7152.51192 PHN II	4,550.57	0.00	0.00	21,217.00
201.23.7152.51193 OFFICE MANAGER	0.00	0.00	0.00	1,990.00
201.23.7152.51200 CD CONTROL INVESTIGATOR	0.00	3,853.64	0.00	0.00
201.23.7152.51621 CELL PHONE ALLOWANCE	0.00	0.00	0.00	246.00
201.23.7152.51640 LONGEVITY	24.00	0.00	32.75	115.00
201.23.7152.51701 FICA	755.79	5,623.14	4,809.06	8,776.00
201.23.7152.51703 UNEMPLOYMENT INSURANCE	103.50	96.27	507.71	702.00
201.23.7152.51705 WORKERS COMP	43.52	306.90	192.78	369.00
201.23.7152.51721 PERS	853.64	3,982.05	10,017.46	20,787.00
201.23.7152.51729 HEALTH INSURANCE	1,151.24	15,933.56	11,812.20	28,965.00
201.23.7152.51730 DENTAL INSURANCE	58.24	1,137.67	798.83	2,125.00
201.23.7152.51732 LTD	23.46	302.83	289.30	182.00
201.23.7152.51733 LIFE INSURANCE	2.29	12.38	9.27	46.00
Total PERSONAL SERVICES	13,301.30	88,801.83	92,240.66	177,270.00
201.23.7152.52000 MATERIALS & SERVICES				
201.23.7152.52101 ADVERTISING & PROMOTIONS	0.00	900.00	0.00	0.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7152 HEALTH PROMOTION

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7152.52398 ADMINISTRATIVE COST	2,102.00	6,351.42	4,093.29	3,000.00
201.23.7152.52429 CONTRACTED SERVICES	25.00	16,876.25	0.00	0.00
201.23.7152.52658 COPIER LEASE & MAINT	0.00	332.21	389.13	400.00
201.23.7152.52711 MEALS LODGING & REGISTRATION	0.00	67.44	26.10	0.00
201.23.7152.52731 TRAVEL & MILEAGE	0.00	81.90	0.00	0.00
201.23.7152.52910 SUPPLIES - OFFICE	129.45	664.97	236.55	300.00
201.23.7152.52936 SUPPLIES - PROGRAM/ED	793.65	5,602.75	18,205.39	400.00
201.23.7152.52950 TRANSFER	0.00	0.00	10,045.35	0.00
Total MATERIALS & SERVICES	3,050.10	30,742.06	32,995.81	4,100.00
Total HEALTH PROMOTION	16,351.40	119,543.89	125,236.47	181,370.00

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
23 PUBLIC HEALTH
7153 IMMUNIZATION SPECIAL PAYMENTS

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7153.51000 PERSONAL SERVICES				
201.23.7153.51176 FINANCE MANAGER	1,135.63	1,180.32	1,054.52	0.00
201.23.7153.51177 PROGRAM SECRETARY	746.56	742.37	1,484.75	1,560.00
201.23.7153.51182 ACCOUNTING CLERK	248.59	512.66	439.07	0.00
201.23.7153.51186 EXECUTIVE ASSISTANT	0.00	406.24	426.32	0.00
201.23.7153.51192 PHN II	12,227.82	7,855.83	7,266.46	10,166.00
201.23.7153.51640 LONGEVITY	24.00	30.00	32.50	13.00
201.23.7153.51701 FICA	1,069.89	801.27	788.60	874.00
201.23.7153.51703 UNEMPLOYMENT INSURANCE	144.95	12.90	85.03	72.00
201.23.7153.51705 WORKERS COMP	484.22	314.87	204.17	277.00
201.23.7153.51721 PERS	310.43	445.32	635.91	318.00
201.23.7153.51729 HEALTH INSURANCE	424.61	757.67	1,117.45	823.00
201.23.7153.51730 DENTAL INSURANCE	24.81	41.59	47.75	24.00
201.23.7153.51732 LTD	9.42	14.95	17.04	5.00
201.23.7153.51733 LIFE INSURANCE	0.57	2.73	1.13	0.00
Total PERSONAL SERVICES	16,851.50	13,118.72	13,600.70	14,132.00
201.23.7153.52000 MATERIALS & SERVICES				
201.23.7153.52354 VACCINE	0.00	3,998.35	4,537.52	5,000.00
201.23.7153.52398 ADMINISTRATIVE COST	888.00	895.86	821.32	700.00
201.23.7153.52910 SUPPLIES - OFFICE	0.00	0.00	0.00	100.00
Total MATERIALS & SERVICES	888.00	4,894.21	5,358.84	5,800.00
Total IMMUNIZATION SPECIAL PAYMENTS	17,739.50	18,012.93	18,959.54	19,932.00

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7154 CACOON & CCN

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7154.51000 PERSONAL SERVICES				
201.23.7154.51176 FINANCE MANAGER	0.00	0.00	185.14	534.00
201.23.7154.51177 PROGRAM SECRETARY	1,424.41	547.96	0.00	0.00
201.23.7154.51180 COMMUNITY HEALTH WORKER	1,755.77	541.32	541.27	3,713.00
201.23.7154.51182 ACCOUNTING CLERK	1,236.28	2,743.62	1,677.84	410.00
201.23.7154.51184 HEALTH OFFICER	2,364.88	0.00	0.00	0.00
201.23.7154.51185 NURSE PRACTITIONER	2,336.04	1,873.64	153.58	0.00
201.23.7154.51186 EXECUTIVE ASSISTANT	0.00	406.24	426.32	0.00
201.23.7154.51191 BILLING CLERK	6.08	0.00	0.00	0.00
201.23.7154.51192 PHN II	16,144.96	12,295.78	16,198.75	15,250.00
201.23.7154.51193 OFFICE MANAGER	0.00	0.00	0.00	498.00
201.23.7154.51621 CELL PHONE ALLOWANCE	0.00	0.00	0.00	12.00
201.23.7154.51640 LONGEVITY	99.68	128.93	106.00	168.00
201.23.7154.51701 FICA	1,682.26	1,706.01	1,313.19	1,394.00
201.23.7154.51703 UNEMPLOYMENT INSURANCE	214.07	49.08	141.90	107.00
201.23.7154.51705 WORKERS COMP	102.67	147.40	136.04	125.00
201.23.7154.51721 PERS	2,664.25	2,964.76	2,781.86	3,691.00
201.23.7154.51729 HEALTH INSURANCE	6,838.32	6,648.93	4,865.05	6,481.00
201.23.7154.51730 DENTAL INSURANCE	292.53	299.52	194.00	224.00
201.23.7154.51732 LTD	105.53	112.44	78.13	48.00
201.23.7154.51733 LIFE INSURANCE	6.60	17.35	5.27	3.00
Total PERSONAL SERVICES	37,274.33	30,482.98	28,804.34	32,658.00
201.23.7154.52000 MATERIALS & SERVICES				
201.23.7154.52122 TELEPHONE	0.00	0.00	71.67	360.00
201.23.7154.52334 TCM MATCH	0.00	5,100.00	14,300.00	14,000.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7154 CACOON & CCN

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7154.52398 ADMINISTRATIVE COST	1,997.00	1,649.88	821.32	700.00
201.23.7154.52711 MEALS LODGING & REGISTRATION	0.00	25.19	0.00	0.00
201.23.7154.52910 SUPPLIES - OFFICE	642.48	28.38	68.23	100.00
Total MATERIALS & SERVICES	2,639.48	6,803.45	15,261.22	15,160.00
Total CACOON & CCN	39,913.81	37,286.43	44,065.56	47,818.00

NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7155 TOBACCO PREV & ED

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7155.51000				
PERSONAL SERVICES				
201.23.7155.51176	1,703.33	1,770.67	1,674.33	2,136.00
FINANCE MANAGER				
201.23.7155.51177	2,567.64	0.00	0.00	0.00
PROGRAM SECRETARY				
201.23.7155.51178	12,319.25	9,717.04	9,086.87	6,621.00
PROGRAM SUPERVISOR				
201.23.7155.51179	38,778.33	41,832.42	56,594.15	103,074.00
COMMUNITY HEALTH PROMOTER				
201.23.7155.51180	1,755.77	0.00	0.00	0.00
COMMUNITY HEALTH WORKER				
201.23.7155.51182	787.20	512.66	1,003.81	3,277.00
ACCOUNTING CLERK				
201.23.7155.51186	0.00	2,437.09	2,557.86	0.00
EXECUTIVE ASSISTANT				
201.23.7155.51192	1,880.00	0.00	0.00	0.00
PHN II				
201.23.7155.51193	0.00	0.00	0.00	3,980.00
OFFICE MANAGER				
201.23.7155.51621	126.25	106.25	55.00	132.00
CELL PHONE ALLOWANCE				
201.23.7155.51640	36.00	36.00	32.50	117.00
LONGEVITY				
201.23.7155.51701	4,341.00	3,946.46	4,684.91	8,714.00
FICA				
201.23.7155.51703	497.86	32.19	471.11	674.00
UNEMPLOYMENT INSURANCE				
201.23.7155.51705	240.99	225.85	208.07	382.00
WORKERS COMP				
201.23.7155.51721	7,586.20	7,387.31	8,107.26	24,296.00
PERS				
201.23.7155.51729	8,732.47	16,188.99	23,473.94	26,345.00
HEALTH INSURANCE				
201.23.7155.51730	632.64	748.73	868.53	1,358.00
DENTAL INSURANCE				
201.23.7155.51732	262.00	310.52	337.22	373.00
LTD				
201.23.7155.51733	17.04	11.90	19.64	20.00
LIFE INSURANCE				
Total	82,263.97	85,264.08	109,175.20	181,499.00
201.23.7155.52000				
MATERIALS & SERVICES				
201.23.7155.52122	0.00	0.00	129.03	400.00
TELEPHONE				
201.23.7155.52398	5,794.00	4,671.93	4,818.88	8,000.00
ADMINISTRATIVE COST				
201.23.7155.52429	25.00	40.00	100.00	0.00
CONTRACTED SERVICES				

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7155 TOBACCO PREV & ED

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7155.52656 FUEL	92.95	21.39	176.65	500.00
201.23.7155.52658 COPIER LEASE & MAINT	682.11	456.01	431.64	0.00
201.23.7155.52711 MEALS LODGING & REGISTRATION	1,856.80	2,469.10	1,194.28	1,000.00
201.23.7155.52731 TRAVEL & MILEAGE	580.30	563.19	434.75	100.00
201.23.7155.52910 SUPPLIES - OFFICE	1,482.47	160.75	268.77	1,000.00
201.23.7155.52919 SUPPLIES - EQUIPMENT	0.00	495.00	0.00	0.00
201.23.7155.52936 SUPPLIES - PROGRAM/ED	1,020.00	60.00	2,726.72	12,500.00
Total MATERIALS & SERVICES	11,533.63	8,937.37	10,280.72	23,500.00
Total TOBACCO PREV & ED	93,797.60	94,201.45	119,455.92	204,999.00

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7156 WATER

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7156.51000 PERSONAL SERVICES				
201.23.7156.51176 FINANCE MANAGER	567.85	590.18	619.88	534.00
201.23.7156.51177 PROGRAM SECRETARY	7,724.08	7,423.45	7,423.49	1,768.00
201.23.7156.51181 EH SPECIALIST	8,512.62	5,760.18	5,760.23	6,053.00
201.23.7156.51182 ACCOUNTING CLERK	356.46	512.66	486.45	819.00
201.23.7156.51186 EXECUTIVE ASSISTANT	0.00	812.35	852.70	0.00
201.23.7156.51188 EH SPECIALIST TRAINEE	0.00	0.00	1,256.94	5,347.00
201.23.7156.51193 OFFICE MANAGER	0.00	0.00	0.00	498.00
201.23.7156.51195 SUPERVISING EH SPECIALIST	12,516.24	12,703.99	12,703.99	20,023.00
201.23.7156.51200 CD CONTROL INVESTIGATOR	0.00	851.19	1,183.98	0.00
201.23.7156.51621 CELL PHONE ALLOWANCE	120.00	120.00	120.00	192.00
201.23.7156.51640 LONGEVITY	297.00	342.00	342.00	458.00
201.23.7156.51701 FICA	2,241.99	2,156.17	2,584.30	2,712.00
201.23.7156.51703 UNEMPLOYMENT INSURANCE	295.90	12.45	277.66	212.00
201.23.7156.51705 WORKERS COMP	309.32	280.05	220.93	296.00
201.23.7156.51721 PERS	5,148.98	4,923.80	7,121.50	9,414.00
201.23.7156.51729 HEALTH INSURANCE	5,220.35	4,940.86	4,658.28	5,788.00
201.23.7156.51730 DENTAL INSURANCE	351.66	334.68	400.00	348.00
201.23.7156.51732 LTD	152.77	149.43	173.93	109.00
201.23.7156.51733 LIFE INSURANCE	3.29	13.11	8.13	5.00
Total PERSONAL SERVICES	43,818.51	41,926.55	46,194.39	54,576.00
201.23.7156.52000 MATERIALS & SERVICES				
201.23.7156.52398 ADMINISTRATIVE COST	1,777.00	2,034.77	1,312.33	1,500.00
201.23.7156.52429 CONTRACTED SERVICES	0.00	1,290.00	1,590.00	0.00
201.23.7156.52711 MEALS LODGING & REGISTRATION	0.00	0.00	464.47	500.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7156 WATER

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7156.52910 SUPPLIES - OFFICE	0.00	0.00	521.60	0.00
Total MATERIALS & SERVICES	1,777.00	3,324.77	3,888.40	2,000.00
Total WATER	45,595.51	45,251.32	50,082.79	56,576.00

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7158 BABIES FIRST

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7158.51000 PERSONAL SERVICES				
201.23.7158.51176 FINANCE MANAGER	1,703.33	1,770.67	1,859.47	1,602.00
201.23.7158.51177 PROGRAM SECRETARY	2,976.30	182.68	0.00	0.00
201.23.7158.51178 PROGRAM SUPERVISOR	1,596.95	1,646.23	2,457.56	6,621.00
201.23.7158.51180 COMMUNITY HEALTH WORKER	31,043.91	34,384.05	39,793.76	32,985.00
201.23.7158.51182 ACCOUNTING CLERK	894.82	512.66	568.42	4,097.00
201.23.7158.51186 EXECUTIVE ASSISTANT	0.00	4,139.72	4,438.73	0.00
201.23.7158.51191 BILLING CLERK	24.30	0.00	0.00	0.00
201.23.7158.51192 PHN II	50,033.42	59,416.87	66,538.04	88,324.00
201.23.7158.51193 OFFICE MANAGER	0.00	0.00	0.00	3,980.00
201.23.7158.51621 CELL PHONE ALLOWANCE	13.75	18.00	26.25	126.00
201.23.7158.51640 LONGEVITY	1,079.38	1,209.41	1,127.00	1,253.00
201.23.7158.51701 FICA	5,971.47	7,142.80	8,071.82	9,674.00
201.23.7158.51703 UNEMPLOYMENT INSURANCE	758.21	55.23	838.14	738.00
201.23.7158.51705 WORKERS COMP	408.91	465.08	398.91	534.00
201.23.7158.51721 PERS	14,435.13	17,211.49	23,463.63	31,952.00
201.23.7158.51729 HEALTH INSURANCE	27,712.29	31,402.00	34,567.04	42,079.00
201.23.7158.51730 DENTAL INSURANCE	1,257.20	1,420.54	1,544.02	1,811.00
201.23.7158.51732 LTD	444.84	527.26	584.02	360.00
201.23.7158.51733 LIFE INSURANCE	32.87	42.72	35.47	31.00
Total PERSONAL SERVICES	140,387.08	161,547.41	186,312.28	226,167.00
201.23.7158.52000 MATERIALS & SERVICES				
201.23.7158.52122 TELEPHONE	0.00	0.00	604.25	2,000.00
201.23.7158.52334 TCM MATCH	83,000.00	52,900.00	83,600.00	68,000.00
201.23.7158.52398 ADMINISTRATIVE COST	8,169.00	9,165.66	7,847.20	8,000.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7158 BABIES FIRST

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7158.52658 COPIER LEASE & MAINT	279.41	320.14	314.37	300.00
201.23.7158.52711 MEALS LODGING & REGISTRATION	0.00	316.18	25.00	0.00
201.23.7158.52910 SUPPLIES - OFFICE	78.02	81.85	0.00	100.00
Total MATERIALS & SERVICES	91,526.43	62,783.83	92,390.82	78,400.00
Total BABIES FIRST	231,913.51	224,331.24	278,703.10	304,567.00

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7159 OREGON MOTHERS CARE

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7159.51000 PERSONAL SERVICES				
201.23.7159.51180 COMMUNITY HEALTH WORKER	7,313.75	7,423.44	7,423.54	7,800.00
201.23.7159.51182 ACCOUNTING CLERK	0.00	0.00	0.00	410.00
201.23.7159.51193 OFFICE MANAGER	0.00	0.00	0.00	498.00
201.23.7159.51621 CELL PHONE ALLOWANCE	0.00	0.00	0.00	6.00
201.23.7159.51640 LONGEVITY	240.00	240.00	240.00	309.00
201.23.7159.51701 FICA	469.63	471.09	459.96	551.00
201.23.7159.51703 UNEMPLOYMENT INSURANCE	59.68	4.34	47.76	43.00
201.23.7159.51705 WORKERS COMP	29.75	30.46	22.39	29.00
201.23.7159.51721 PERS	1,409.47	1,448.94	1,882.90	2,478.00
201.23.7159.51729 HEALTH INSURANCE	3,137.06	3,367.46	3,655.39	4,342.00
201.23.7159.51730 DENTAL INSURANCE	116.44	116.42	117.71	130.00
201.23.7159.51732 LTD	37.91	38.53	38.47	28.00
201.23.7159.51733 LIFE INSURANCE	2.58	2.37	2.17	2.00
Total PERSONAL SERVICES	12,816.27	13,143.05	13,890.29	16,626.00
201.23.7159.52000 MATERIALS & SERVICES				
201.23.7159.52398 ADMINISTRATIVE COST	1,006.00	917.88	821.32	800.00
201.23.7159.52910 SUPPLIES - OFFICE	19.11	29.97	32.98	50.00
Total MATERIALS & SERVICES	1,025.11	947.85	854.30	850.00
Total OREGON MOTHERS CARE	13,841.38	14,090.90	14,744.59	17,476.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7500 PASS THROUGH

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7500.52000 MATERIALS & SERVICES				
201.23.7500.52336 DEQ PAYMENT	11,258.00	15,300.00	11,100.00	15,000.00
Total MATERIALS & SERVICES	11,258.00	15,300.00	11,100.00	15,000.00
Total PASS THROUGH	11,258.00	15,300.00	11,100.00	15,000.00

201 PUBLIC HEALTH FUND
 23 PUBLIC HEALTH
 7999 NON-DEPARTMENTAL

<u>Account Number</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2020 Dept Request</u>
201.23.7999.57000 CONTINGENCY				
201.23.7999.57201 CONTINGENCY	0.00	0.00	0.00	37,810.00
Total CONTINGENCY	0.00	0.00	0.00	37,810.00
201.23.7999.59000 UNAPPROPRIATED				
201.23.7999.59201 UNAPPROPRIATED	0.00	0.00	0.00	175,000.00
201.23.7999.59299 RESERVE FOR VEHICLE	0.00	0.00	0.00	20,000.00
201.23.7999.59301 RESERVE FOR ACCREDITATION EXPEN	0.00	0.00	0.00	5,000.00
Total UNAPPROPRIATED	0.00	0.00	0.00	200,000.00
Total NON-DEPARTMENTAL	0.00	0.00	0.00	237,810.00
Total PUBLIC HEALTH	1,863,908.98	2,116,941.30	2,311,146.36	3,257,137.00
Total PUBLIC HEALTH FUND	1,863,908.98	2,116,941.30	2,311,146.36	3,257,137.00
Grand Total	1,863,908.98	2,116,941.30	2,311,146.36	3,257,137.00

<p>TOPIC: Budgetary Control Procedures</p> <p>Effective Date: 10/12/2015</p> <p>Revised:</p> <p>Reviewed: 2/12/2019</p>	<p>Regulation Referenced: Office of Population Affairs (OPA) Program Requirements for Title X Funded Family Planning Projects, 2014; 45 CFR Parts 74 and 92</p>
<p>AREA OF SERVICE: AD</p>	<p>Program Responsible: Fiscal</p>
<p>Approved By: NCPHD Board of Health</p> <p>Title: Scott Hege, Chair</p>	<p>Approval Level Required:</p> <p><input checked="" type="checkbox"/> Board <input type="checkbox"/> Director</p> <p><input type="checkbox"/> Legal Counsel <input type="checkbox"/> Health Officer</p> <p><input type="checkbox"/> Supervisor <input type="checkbox"/> Department</p>

AD-BUDGETARY CONTROL PROCEDURE-02/12/2019

POLICY:

This policy follows OPA Program Requirements for Title X Funded Family Planning Projects, 2014; and 45 CFR Parts 74 and 92. Agencies must maintain a financial management system that meets Federal standards and will support effective control and accountability of funds.

PURPOSE:

This policy provides guidance for reproductive health clinic staff to ensure that all budgetary control procedures are compliant with Title X requirements.

PROTOCOL:

Being good stewards of public funding is a Title X priority. NCPHD will follow Title X regulations regarding budgetary control procedures. This includes the requirement that program income earned during the project period is used to further the objectives of the program.

PROCEDURE:

1. NCPHD will use a budget to control its fiscal operations.

2. Within the NCPHD global budget, the Title X project will have a separate line item.
3. The Finance Director or designee will monitor approved Title X budget expenditures.
4. No Title X funds will be used to support non-title X activities.
5. The allocation of Administrative expense will be identified as either direct or indirect.
6. If NCPHD claims indirect costs:
 - a) There will be a federally approved negotiated indirect cost rate (IDC) agreement for Administrative expenses; or
 - b) There will be an accepted Administrative cost allocation plan with Health and Human Services or another cognizant Federal agency in order to claim indirect costs.
 - c) Proper documentation of all income and expenditures will be maintained.
7. Program income earned during the project period will be used to further the objectives of the program.
8. Charges of salaries/wages to the program will be reflective of Title X activities. Time and effort documentation will assure proper validation.
9. Other Internal Controls:
 - a) Payroll:
 - Time sheet/activity reports reflect actual activity.
 - Time sheets are signed by both the employee and the supervisor.
 - b) Travel:
 - Travel policies and procedures are in place and staff is familiar with their content.
 - There is a process for authorizing and approving travel.
 - Standard per diem rates and lodging rates are used.
 - No foreign travel is charged to the grant.
 - c) Cash Management:
 - All income is promptly deposited.

- Checks are restrictively endorsed at time of receipt.
- There is a written policy and procedure for handling payments received from the client at time of services. (See attached AD – Fee Collections and A-R Write off policy and procedure)
- There are procedures written for preparation and reconciliation of cash deposits. (See attached AD – Cash Handling policy and procedure)
- Cash handling policies and procedures will be in place for each clinic site.

REFERENCES:

Office of Population Affairs. 2014. Program Requirements for Title X Funded Family Planning Projects. Retrieved from <http://www.hhs.gov/opa/pdfs/ogc-cleared-final-april.pdf>

45 CFR Part 92. Retrieved from <http://www.hhs.gov/opa/grants-and-funding/grant-forms-and-references/45-cfr-92.html>

45 CFR Part 74. Retrieved from <http://www.hhs.gov/opa/grants-and-funding/grant-forms-and-references/45-cfr-74.html>

REVIEWED BY:

Michael Smith

DATE:

1/12/2016

<p>TOPIC: Contracting</p> <p>Effective Date: 9-1-2014 Revised: Reviewed: 2-12-2019</p>	<p>Regulation Referenced: <i>OMB A133 Subpart C;</i> (45 CFR 74.44; HHS Procurement Procedures) ; (45CFR 92.36; Procurement Standards); (45 CFR 74.43 Open and Free Competition)</p>						
<p>AREA OF SERVICE: Admin</p>	<p>Program Responsible: Director</p>						
<p>Approved By: NCPHD BOARD</p> <p>Title: Scott Hege, Chair</p>	<p>Approval Level Required:</p> <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/> Board</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Director</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/> Legal Counsel</td> <td style="text-align: center;"><input type="checkbox"/> Health Officer</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/> Supervisor</td> <td style="text-align: center;"><input type="checkbox"/> Department</td> </tr> </table>	<input checked="" type="checkbox"/> Board	<input checked="" type="checkbox"/> Director	<input type="checkbox"/> Legal Counsel	<input type="checkbox"/> Health Officer	<input type="checkbox"/> Supervisor	<input type="checkbox"/> Department
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<input type="checkbox"/> Legal Counsel	<input type="checkbox"/> Health Officer						
<input type="checkbox"/> Supervisor	<input type="checkbox"/> Department						

AD – CONTRACTING – 2/12/2019

POLICY

Because all contracts create legally binding obligations, entering into a contract exposes district resources and district employees themselves to certain statutory and legal risks. To protect against this risk exposure, it is essential that when district employees intend to enter into a contract with outside parties, follow established procedures with regard to responsibility and authority to execute contracts (including financial limits) as well as review procedures designed to ensure that proper contract requirements and approvals have been satisfied.

PURPOSE

To establish rules and procedures to for contracts entered into by the district.

PROCEDURE

Authority is given to the Director to sign all service contracts on behalf of the district, to include letters of amendment, renewals, or extensions.

DEFINITIONS:

- The lowest responsible bidder is defined as the bidder who submits the lowest cost quotation for a given bid and who, by past performance, has demonstrated reliability with respect to quality of service and product, a record of completing contracts in a timely manner, and a history of satisfactory performance and warranty service.

Where no past performance record is available, the Director may consider the cost quotation and record of performance for other jurisdictions, reputation of the bidder within the bidder’s community, the bidder’s experience in the area of bidder’s expertise, and the bidder’s general reputation for honesty and reliability in determining the lowest responsible bidder.

NCPHD is in no way obligated to accept the lowest bid based solely on the dollar value of said bid.

- Advertisement for bids, purchases, or requests for proposals and/or price quotations must be awarded within the same fiscal year.
- Compliance with the informal bid procedure shall be required for purchases of materials, supplies, equipment, or services exceeding \$5,000 but not exceeding \$25,000.
- Compliance with the formal bid procedure shall be required for purchases of materials, supplies, equipment, or services that are anticipated to cost \$25,000 or more or utilize an exemption.

PURCHASES EXCEEDING \$5,000 BUT NOT EXCEEDING \$25,000 – INFORMAL BID PROCEDURE:

District will seek at least three competitive quotes. Written specifications shall be determined by the Program Manager or Director before an informal bid is to be undertaken. Suppliers shall be notified either by telephone, fax, or letter as to the item(s) being bid.

PURCHASES \$25,000 and over – FORMAL BID PROCEDURE:

A formal bid procedure must be undertaken for any purchase \$25,000 and over or utilize an exemption. Written specifications shall be determined by the Program Manager or Director before a formal bid is to be undertaken. Suppliers shall be notified either by telephone, fax, or letter as to the item(s) being bid. A date and time will be set for the closing of a formal bid. Price quotations received after the designated date and time of closing will not be accepted.

Prior to the awarding of a bid, a reasonable amount of time shall be allowed for the NCPHD Board to evaluate the bids. A Purchase Requisition form must be completed with the appropriate signatures noting approval. A copy of the written specifications, bid date and time, and a summary of all bids received shall be attached to the Purchase Requisition form.

EXCEPTIONS TO THE BID PROCEDURE:

1. Professional services
2. Purchase of compatible computer equipment or software for an existing computer
3. Maintenance contracts
4. Purchases obtained through another government bid
5. When the public health, safety, and welfare is endangered, agreements or contracts relating to the emergency repair or maintenance of equipment, buildings, structures, or improvements

REVIEWED BY:

DATE:

<p>TOPIC: Fiscal</p> <p>Effective Date: 1/1/2014</p> <p>Revised:</p> <p>Reviewed: 2/12/2019</p>	<p>Regulation Referenced:</p>
<p>AREA OF SERVICE: Fiscal</p>	<p>Program Responsible: Fiscal</p>
<p>Approved By: NCPHD Board Title: Scott Hege, Chair</p>	<p>Approval Level Required: <input checked="" type="checkbox"/> Board <input type="checkbox"/> Director <input type="checkbox"/> Legal Counsel <input type="checkbox"/> Health Officer <input type="checkbox"/> Supervisor <input type="checkbox"/> Department</p>

AD-General Fiscal Policy-02/12/2019

POLICY

The NCPHD must operate within all required legal provisions and Generally Accepted Accounting Principles (GAAP), with guidance and assurance from Oregon Health Authority recommendations and from its auditors. The accounting principles are those contained in the pronouncements of authoritative bodies including but not necessarily limited to the Financial Account Standards Board (FASB); and the Government Accounting Standards Board (GASB).

PURPOSE

In order to deliver efficient, cost effective service, and meet State and Federal regulations, such as the Electronic Code of Federal Regulations, the following guidelines should facilitate expenditure of funds approved in the current budget, as well as provide a means to deal with unknown contingencies.

PROCEDURE

1. The NCPHD Board will approve the district’s budget annually.
2. Contracting and purchasing shall conform to district policy as approved by the NCPHD Board (see Contracting and Purchasing policies).
3. The Director or designated Board member, who must have signed a bank authorization card, may sign checks.
4. The NCPHD Board will approve major budget revisions.

ACCOUNTS PAYABLE

No invoice shall be paid without verification that the goods or services stated on the invoice have been received. Packing slips shall be initialed by the person who received the order. Original packing slips will be attached to invoices and be held in a pending file and reviewed by the Fiscal Manager for accuracy and determinations of payment status before entered into the financial system by the Fiscal Assistant. All expenses are to be split out across the defined program areas. Administrative costs for programs will be allocated per the Cost Allocation Policy. All expenditures are approved and signed off by the Director or backup.

ACCOUNTS RECEIVABLE

Insurance Billing:

The billing clerk shall prepare bills for medical services, including but not limited to family planning, STD, immunizations and home visiting per fee collection policies.

Other Billing:

The Fiscal Manager or designated support staff shall prepare invoices for agencies and organizations involved in immunizing their staff for immunizations and TB testing, and all other billings as appropriate. Re-billing for unpaid accounts will be done in a timely manner, at least once per calendar quarter.

The Fiscal Manager shall prepare invoices for any agencies or other groups with a contract for specific services. The Fiscal Manager shall also submit timely requests for grant payments, which require such requests.

Uncollected Accounts:

At each visit, clients will be asked if they can pay any unpaid balance. The Billing Clerk has the authority to write off balances remaining after OHP and Medicaid payments. OHP and Medicaid balance by law cannot be billed to the client.

Accounts Receivable balances over one year old may be written off. An Automated Accounts Write Off Report will be generated by the Fiscal Manager, verified by the Billing Clerk, then the Director reviews and authorizes the write off.

MONTHLY ACCOUNTING:

At the end of each month the Fiscal Assistant reconciles the bank account. The Accountant reviews the work and recommends necessary journal entries and accruals. The Fiscal Manager receives the information, reviews it for accuracy and incorporates the changes into the fiscal system. The Fiscal Manager prints the accountant's changes, initial the documents as proof of the review and acceptance of the recommendations.

DEPOSITS:

All payments to NCPHD will be accounted for according to the Cash Handling Policy. The Fiscal Assistant (with the Office Manager or Fiscal Manager as backup) shall be responsible for creating bank deposits on a timely basis, at least once per week, or more often if clinics generating quantities of cash are held. Deposits will be verified and taken to the bank. Deposits shall be made when cash (currency and coin) reaches \$250 over the amount retained for change. One hundred (\$100) dollars will remain in each cash drawer when making deposits. Copies of the receipts are added together and should match the amount of the deposit. Receipts are totaled by category and entered on the deposit spreadsheet. That spreadsheet, along with the receipt copies are give to the Fiscal Assistant for entry into the accounting system. All deposits will be verified and initialed by two employees prior to depositing into the bank account.

PETTY CASH:

A petty cash fund of fifty (\$50) dollars is maintained by the Office Manager. Cash transactions will be limited to purchases under ten (\$10) dollars if possible. The

employee requesting petty cash will be asked to return a signed receipt to collect a reimbursement. The petty cash fund will be periodically replenished when the remaining amount is between five (\$5) dollars and seven (\$7) dollars. Petty cash is secured in a locked file cabinet in the Office Manager's office, with additional access limited to the Fiscal Manager or designee. No other person shall have access to the petty cash.

REVIEWED BY:

DATE:

Michael Smith

1/14/2014

NCPHD
Accounts Payable Checks
Issued January 2019

Check Date	Check Number	Vendor Name	Amount	
1/10/2019	537	IRS	\$13,686.72	PAYROLL A/P (EFT)
1/10/2019	538	ASIFLEX	\$135.00	
1/10/2019	539	P E R S	\$14,611.71	
1/10/2019	540	OREGON STATE, DEPT OF REVENUE	\$3,561.89	
Held in Que	541	OREGON STATE, EMPLOYMENT DEPT	\$335.14	
Held in Que	542	OREGON STATE, EMPLOYMENT DEPT	\$48.36	
1/25/2019	543	IRS	\$14,271.83	
1/25/2019	544	ASIFLEX	\$135.00	
Held in Que	545	P E R S	\$15,041.51	
1/25/2019	546	OREGON STATE, DEPT OF REVENUE	\$3,709.90	
1/2/2019	12767	CA STATE DISPURSEMENT UNIT	\$231.50	PAYROLL A/P
1/2/2019	12768	NATIONWIDE RETIREMENT SOLUTION	\$1,740.00	
1/2/2019	12769	OREGON STATE, DEPT OF REVENUE	\$331.48	
1/3/2019	12770	CIS TRUST	\$35,178.11	
1/3/2019	12771	OFFICE DEPOT	\$452.35	
1/3/2019	12772	OPTIMIST PRINTERS	\$104.00	
1/3/2019	12773	OR STATE PUBLIC, HEALTH LABORATORY	\$188.15	
1/3/2019	12774	PAULY, ROGERS & CO., P.C.	\$15,325.00	
1/3/2019	12775	SECRETARY OF STATE	\$250.00	
1/3/2019	12776	STAEHNKE, DAVID	\$91.98	
1/3/2019	12777	TYLER TECHNOLOGIES, INC.	\$5,088.84	
1/8/2019	12778	HENRY SCHEIN	\$273.33	
1/8/2019	12779	OFFICE DEPOT	\$6.42	
1/8/2019	12780	RICOH USA INC.	\$154.94	
1/8/2019	12781	SATCOM GLOBAL INC.	\$58.49	
1/8/2019	12782	SETZER, JAMES	\$358.15	
1/8/2019	12783	SPARKLE CAR WASH, LLC	\$16.20	
1/8/2019	12784	STATE OF OREGON	\$40.00	
1/8/2019	12785	U.S. CELLULAR	\$551.61	
1/8/2019	12786	WASCO COUNTY	\$1,140.63	
1/17/2019	12787	CA STATE DISPURSEMENT UNIT	\$231.50	PAYROLL A/P
1/17/2019	12788	NATIONWIDE RETIREMENT SOLUTION	\$1,740.00	
1/17/2019	12789	OREGON STATE, DEPT OF REVENUE	\$331.48	
1/23/2019	12790	OREGON STATE, DEPARTMENT OF REVENUE	\$361.60	
1/25/2019	12791	COLUMBIA GORGE EDUCATION, SERVICE DISTRICT	\$8,802.53	
1/25/2019	12792	OREGON STATE, DEPT OF HUMAN SERVICES	\$10,000.00	
1/25/2019	12793	AFFORDABLE CARE NW, DBA HELPING HANDS	\$220.00	
1/25/2019	12794	AHLERS & ASSOCIATES	\$910.00	
1/25/2019	12795	BEERY ELSNER & HAMMOND LLP	\$236.70	
1/25/2019	12796	CYTOCHECK LABORATORY LLC	\$118.75	
1/25/2019	12797	SHARP, HAYLI	\$239.15	
1/25/2019	12798	GORGE UROLOGY	\$950.00	

1/25/2019	12799	H2OREGON BOTTLED WATER INC.	\$161.05
1/25/2019	12800	IMMENSE IMAGERY	\$2,295.00
1/25/2019	12801	LAMENDOLA-GILLIAM, CALLIE	\$49.98
1/25/2019	12802	MID-COLUMBIA MEDICAL CENTER	\$400.00
1/25/2019	12803	OFFICE DEPOT	\$35.59
1/25/2019	12804	OR STATE PUBLIC, HEALTH LABORATORY	\$159.50
1/25/2019	12805	OREGON BOARD OF PHARMACY	\$75.00
1/25/2019	12806	OREGON STATE, DEPT OF HUMAN SERVICES	\$33.00
1/25/2019	12807	QWIK CHANGE LUBE CENTER INC.	\$91.00
1/25/2019	12808	STATE OF OREGON	\$40.00
1/25/2019	12809	STERICYCLE INC.	\$562.59
1/25/2019	12810	US BANK	\$1,927.59
1/25/2019	12811	WASCO COUNTY	\$169.92
1/29/2019	12812	CA STATE DISPURSEMENT UNIT	\$231.50
1/29/2019	12813	NATIONWIDE RETIREMENT SOLUTION	\$1,740.00
1/29/2019	12814	OREGON STATE, DEPT OF REVENUE	\$383.06
1/29/2019	12815	ADAM'S AUTO	\$294.14
1/29/2019	12816	AHLERS & ASSOCIATES	\$1,900.00
1/29/2019	12817	HENRY SCHEIN	\$648.60
1/29/2019	12818	OFFICE DEPOT	\$296.16
1/29/2019	12819	OPTIMIST PRINTERS	\$54.30
1/29/2019	12820	OREGON STATE, DEPT OF ENVIRONMENTAL QUA	\$600.00
TOTAL:			\$163,407.93

NCPHD Board of Health authorizes check numbers 12767 - 12820 and payroll EFT numbers 537 - 546 totalling \$163,407.93.

Signature _____

Printed Name Scott Hege

NCPHD
Accounts Payable Checks
Issued February 2019

Check Date	Check Number	Vendor Name	Amount
2/8/2019	547	IRS	\$14,636.28
2/8/2019	548	ASIFLEX	\$135.00
2/8/2019	549	P E R S	\$15,285.76
2/8/2019	550	OREGON STATE, DEPT OF REVENUE	\$3,701.53
2/25/2019	551	IRS	\$14,136.88
2/25/2019	552	ASIFLEX	\$135.00
Held in Que	553	P E R S	\$14,751.13
2/25/2019	554	OREGON STATE, DEPT OF REVENUE	\$3,607.00
2/6/2019	12821	CIS TRUST	\$35,179.66
2/6/2019	12822	BISHOP, CARISSA	\$2,222.50
2/6/2019	12823	HENRY SCHEIN	\$143.91
2/6/2019	12824	OPTIMIST PRINTERS	\$110.00
2/6/2019	12825	OR STATE PUBLIC, HEALTH LABORATORY	\$255.90
2/6/2019	12826	RICOH USA INC.	\$154.50
2/6/2019	12827	SATCOM GLOBAL INC.	\$60.94
2/6/2019	12828	STAEHNKE, DAVID	\$91.98
2/6/2019	12829	US BANK	\$2,454.64
2/6/2019	12830	WASCO COUNTY	\$143.03
2/13/2019	12831	AFFORDABLE CARE NW, DBA HELPING HANDS	\$220.00
2/13/2019	12832	BEERY ELSNER & HAMMOND LLP	\$2,412.35
2/13/2019	12833	BISHOP, CARISSA	\$2,432.50
2/13/2019	12834	CYTOCHECK LABORATORY LLC	\$200.00
2/13/2019	12835	H2OREGON BOTTLED WATER INC.	\$77.55
2/13/2019	12836	IMMENSE IMAGERY	\$450.00
2/13/2019	12837	MID-COLUMBIA MEDICAL CENTER	\$1,175.00
2/13/2019	12838	OFFICE DEPOT	\$436.29
2/13/2019	12839	OPTIMIST PRINTERS	\$631.85
2/13/2019	12840	OREGON STATE, DEPT HUMAN SERVICES-OFS	\$2,600.44
2/13/2019	12841	OREGON STATE, DEPT OF ENVIRONMENTAL OUA	\$800.00
2/13/2019	12842	SHRED-IT USA	\$154.56
2/13/2019	12843	U.S. CELLULAR	\$541.49
2/13/2019	12844	WASCO COUNTY	\$405.08
2/13/2019	12845	CA STATE DISPURSEMENT UNIT	\$231.50
2/13/2019	12846	NATIONWIDE RETIREMENT SOLUTION	\$1,740.00
2/13/2019	12847	OREGON STATE, DEPT OF REVENUE	\$383.06
2/21/2019	12848	AHLERS & ASSOCIATES	\$860.00
2/21/2019	12849	OFFICE DEPOT	\$7.29
2/21/2019	12850	OREGON STATE, DEPT HUMAN SERVICES-OFS	\$560.00
2/21/2019	12851	QWIK CHANGE LUBE CENTER INC.	\$14.95
2/21/2019	12852	TOTAL ACCESS GROUP INC	\$2,089.08
2/21/2019	12853	TYLER TECHNOLOGIES, INC.	\$2,150.00

PAYROLL A/P (EFT)

PAYROLL A/P

	TOTAL: \$127,778.63
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NCPHD Board of Health authorizes check numbers 12821 - 12853 and payroll EFT numbers 547 - 554 totalling \$127,778.63.

Signature _____

Printed Name Scott Hege

CONTRACTS SUMMARY FOR BOARD OF HEALTH, FEBRUARY 12, 2019

- Medical Examiner Services with Gilliam County: Updated rate and added language to use Medico-Legal Death Examiner
- Medical Examiner Services with Sherman County: Updated rate and added language to use Medico-Legal Death Examiner
- Professional Services with Immense Imagery: Website development including sessions with youth/young adult focus group for NCPHD reproductive health program
- Professional Services with Carissa Bishop: Professional Services to collaborate with the Modernization staff on the BARHII Equity Assessments, reports and action plans
- State Homeland Security Grant to enhance Public Health Emergency Preparedness Program through First Aid training offered to the public
- OHA Agreement for Medicaid Administrative Claiming (MAC) which reimburses NCPHD for work related to Medicaid that is not billable for an individual client/patient.
- OHA Thirteenth Amendment to the Financial Agreement: Changes include the rollover of State public health modernization funding
- OHA Fourteenth Amendment to the Financial Agreement: Includes anticipated funding for the Public Health Emergency Preparedness Program
- Bridges to Health Agreements with Columbia Gorge Health Council: Includes NCPHD Population Criteria and updated rate for services.

Additions for March 12, 2019

- An amendment to an agreement with Hood River County that reflects the true cost of EH staff
- Grant agreement with Columbia Gorge Health Council to provide a Tobacco Cessation Specialist for Hood River and Wasco Counties
- Providence Health Plans PPO agreement—to receive reimbursement for those insured by Providence Health Plans
- Providence Health Plan Group Facility agreement—to receive reimbursement for those insured by Providence Health Plans—these are updates to current agreements.



Public Health
Prevent. Promote. Protect.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

“Caring For Our Communities”

Directors Report for the Board of Health and Staff February 8, 2019

Greetings Board of Health Members and NCPHD Staff:

- NCPHD kicked off the New Year by making it through the period of communicability without the spread of measles in our jurisdiction. As you have likely seen in the news, an outbreak can quickly overwhelm a large health department and community. In our region in 2018, over 97% of K-12 student had received 2 doses of measles vaccine. Those high rates help protect our most vulnerable community members. I would like to commend Jeremy Hawkins, Tanya Wray and Dr. McDonell for their leadership on this work.
- Work has started on the Community Health Assessments for both CGCCO and EOCCO. NCPHD is a stakeholder in the CGCCO CHA, meaning we are able to use it as our own. We will also give input to our partners at EOCCO through the LCAC process. Through work with the Four Rivers Early Learning HUB, the two CCO's have been approached to collaborate on the CGCCO survey. EOCCO has agreed to participate. This will give EOCCO access to all the data collected.
- Kathi Hall and Alyssa Borders have been working with staff to hold budget preparation meetings for all program areas. Holding these meetings gives all staff and opportunity to understand the funding mechanism for their position and programs. It also gives them the opportunity to tell us directly if they anticipate changes or needs in their budgets.
- And lastly, we are working to complete our first cycle of our new performance appraisal process. There are already lessons learned and leadership team and staff will complete a process improvement cycle to make needed changes.

Sincerely,

Teri L. Thalhoffer, RN, BSN
Director, NCPHD



Public Health
Prevent. Promote. Protect.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

“Caring For Our Communities”

Directors Report for the Board of Health and Staff: March 8, 2019

Greetings Board of Health Members and NCPHD Staff:

- NCPHD staff worked with our school and childcare partners in the month of February to complete the School Immunization Exclusion cycle. In the month of February, children who are not up to date on their required immunizations, or do not have an exclusion on file, are excluded from school. This process is vital to protecting the health of others. As you have likely seen in recent months, unvaccinated community members allow for rapid spread of disease. This can harm those unable to receive vaccinations for medical reasons disproportionately. Also, the health care costs to treat these diseases are much greater than the cost of vaccine. I congratulate our clinical staff for their strong work in this area.
- Staff for the Eastern Oregon Modernization Collaborative has been hard at work as well. One of the deliverables for the Modernization work is a health equity assessment for the region. The staff chose the BARHII assessment and has worked with 9 of the local public health departments to complete the self-assessment. The team is now working to complete reports. NCPHD received a first look at our results at our staff meeting, Tuesday, March 5. When our report is released, we will create a team to discuss where we believe there are gaps and how we can implement training or changes to improve our work around health equity. The team has also created a technology policy template for all of the partners to personalize that discuss how to do contact investigations using social media and texting. This is extremely important in the rapidly changing world. Also in the works are trainings for local staff to increase their skills when working an outbreak. Nora, Jim and Callie are to be commended. They have become a great asset to our department and to our region.
- Our home visiting program is continuing to work to provide a great start for moms and babies. Our staff now offers WIC (Women, Infants and Children) visits in the home to their program clients to gain efficiencies for clients. This is seen as innovative and is of interest to colleagues across the state.
- For the month of February, I have attended the Conference and Coalition of Local Health officials. The Conference continues to work with our state partners around the continuation of the modernization efforts. We also discussed equitable distribution of Tobacco Prevention dollars. These are difficult discussions and I am glad to be able to advocate for our counties. The Coalition

meeting is currently focused on the Legislature and bills that impact local public health.

- I also participated in the meeting of the Public Health Advisory Board. There work is focused on CCO 2.0, Public Health Modernization and the State Health Improvement Plan. I am honored to represent Oregon's smallest Counties in this work and be able to provide a frontier perspective.
- Other work this month has been working to complete the new Performance Appraisal process for staff. Leadership team will be meeting in the coming weeks to evaluate the process and make changes as necessary.
- We are beginning to meet to plan for Operation OX which will be held in April. During this Public Health Emergency Preparedness Exercise, NPCHD will practice implementing an "open POD", or Point of Dispensing. These exercises are vital to our ability to take action when an actual public health emergency occurs.
- We are having conversation with our partners at Hood River Health Department on sharing practice standards to gain efficiencies in both our home visiting and reproductive health programs. Our partnership with Hood River is rewarding and gives us a local public health peer group for discussion.

These are the highlights. The day to day work continues. Diseases are investigated, restaurants are inspected, clients are served in the clinic and WIC, at Columbia Gorge Community College and in their own homes. Our administrative staff sends the bills and pays the bills and makes sure our financial processes are compliant. They make sure our community is greeted in person or on the phone and that if we can't help, they are referred to the appropriate place that can. Program staff meets with community partners to see how we can collaborate to improve the health of our community. I am honored to have this great team working alongside me.

Sincerely,

Teri L. Thalhofer, RN, BSN
Director, NCPHD