

SHERMAN COUNTY HEALTH DISTRICT
Board of Directors Meeting
July 13th, 2023
Meeting Time: 5:30 PM
Meeting Pursuant to ORS 440

AGENDA ITEMS SUBJECT TO CHANGE

Call to order

Visitor's comments on agenda items (Discussion to be regarding agenda items only):

Consent Items:

- A. Approval of the minutes from May 2023 Board Meeting
- B. Approval of the minutes from June 2023 Board Meeting
- C. Financial Report/ Payment of Bills for May and June 2023
- D. Patient Report for May and June 2023

PA & Administration Report

Old Business:

- A. Upstairs Apartments – Update on contracted work
- B. Security System Follow Up

New Business

- A. Solar Development Discussion
- B. Exam Table/Chair
- C. RTO Audit Letters
- D. Expansion of Services – IV Therapy

Good of the Order

Adjournment

NEXT MEETING DATE THURSDAY, AUGUST 10TH, 2023

Send minutes with Agenda

** If necessary, an Executive Session may be held pursuant to ORS 192.660(2): (a) Employment; (c) Medical; (d) Labor Negotiations; (e) Property; (f) Records Exempt by Law from Public Inspection; (h) Legal Rights; (i) Personnel

Link to join meeting via Microsoft Teams:

https://teams.microsoft.com/l/meetup-join/19%3ameeting_YmRhNjMwZGYtYWVhMS00YmE2LTk4ZDUtMmVmNTNiNTdkNzEy%40thread.v2/0?context=%7b%22Tid%22%3a%22305d8b27-224a-478e-813d-0336f923605a%22%2c%22Oid%22%3a%22590ba976-21e2-421b-908c-0f9d352e75dc%22%7d

Sherman County Health District Board of Directors Meeting Minutes

Regular Board Meeting

May 11, 2023
Moro, Oregon

Present:

Board Members: President Bert Perisho, Vice President Jayme Mason (absent), Director Janice Strand, Director Mike McArthur, Director Linda Cornie (absent)

Staff: Caitlin Blagg, District Administrator

Visitor: Jamie Preston, Deputy Director Mid Columbia Center for Living

Call to Order: President Perisho called the meeting to order at 5:55 p.m.

Visitor's comments on agenda items (Discussion to be regarding agenda items only):

New Business

A. MID COLUMBIA CENTER FOR LIVING DISCUSSION ABOUT APARTMENT

#1: Jamie Preston, Deputy Director for Mid Columbia Center for Living talked to the Board about renting apartment #1 for the purpose of providing mental and behavioral health services to people in the County. After a lot of discussion, the Board stated they were in favor of MCCFL renting the upstairs space and **Director McArthur made a motion to authorize District Administrator Blagg to continue to work with Ms. Preston and Center for Living on agreements and plans. Director Strand seconded. No discussion. Motion carried (unanimous).** Ms. Blagg will have more information at the June meeting.

Consent Items

A. REGULAR MEETING MINUTES: The Board reviewed the minutes from the April 24th, 2023, Regular Board meeting.

B. FINANCIAL REPORT: Handed out was a financial report put together by District Administrator Blagg stating the District's cash on hand as of the end of April 2023 was \$482,489.41. Also presented was a Profit & Loss statement as of April 2023 and year-to-date budget vs actual report. The check register for April 2023 was gone over to explain some of the different costs.

Director Strand made a motion to approve all the consent items. Director McArthur seconded. No discussion. Motion carried (unanimous).

C. PATIENT REPORT: The patient report for April 2023 was given to the Board members for review. The average provider patient per day number was 7.81 and the average number of Medical Assistant visits per day was 4.06. These nursing visits were only the visits that

were scheduled as a nursing visit; they do not include any ‘add on labs’ that clinicians might have requested as part of an office visit.

PA-C & Administration Report

- A. **Caitlin Blagg, District Administrator:** District Administrator Blagg let the Board know that Oregon Office of Rural Health came out and completed the Mock Medicare Survey and while there were some small findings, there was nothing considered a significant deficiency.

Old Business

- A. **APARTMENT #2:** Ms. Blagg informed the Board that tenants in Apartment #2 have given a tentative notice of vacancy of end of June. This is contingent on a house offer going through.
- B. **CENTRAL OREGON CURB RAMP PROJECT:** District Administrator Blagg stated that the curb project has started on the corner by the Clinic. They are taking more parking spaces than originally planned for. The project is quite inconvenient for patients trying to access the clinic; however, Ms. Blagg is not sure there is anything we can do to alleviate this. People parking in the Clinic lot and using the Wellness Center is also an ongoing issue. President Perisho stated that this was a temporary easement for construction purposes only and it will all be okay once the project is over.

New Business (Continued)

- B. **NOTICE OF DATA INCIDENT FROM NEXTGEN:** District Administrator Blagg received a letter from NextGen, our EHR supplier, stating there was a data breach of personal information between March 29, 2023 and April 14, 2023. There is not evidence that any patients’ medical or health records or any health or medical data was accessed or impacted by the incident, nor is there any evidence of fraudulent data use. NextGen Healthcare will be notifying all of our impacted patients about the incident and will be offering all of them 24 months of free fraud detection and identity theft protection through Experian’s Identity Works product. Notifications were mailed out on April 28, 2023. Ms. Blagg has requested a list of our patients that will be notified of this incident, but has not yet received the list.

Good of the Order:

- A. President Perisho stated that he had been keeping an eye on the rental at 109 Scott Street and it seemed as though they were doing a better job with the yard work and keeping cars off the street.

Adjourn

Director McArthur made a motion to adjourn the meeting. Director Strand seconded. Meeting adjourned at 6:40 p.m.

The next Board Meeting will be on Thursday, June 8th, 2023, at 5:30 pm, in the Administration Office.

Respectfully submitted,
Caitlin Blagg
District Administrator

Board President
Bert Perisho

Vice-President
Jayme Mason

Director
Janice Strand

Director
Mike McArthur

Director
Linda Cornie

Date

Sherman County Health District Board of Directors Meeting Minutes

Regular Board Meeting

June 8, 2023
Moro, Oregon

Present:

Board Members: President Bert Perisho (absent), Vice President Jayme Mason (via telephone), Director Janice Strand (via telephone), Director Mike McArthur, Director Linda Cornie (absent)

Staff: Caitlin Blagg, District Administrator

Call to Order: Director McArthur called the meeting to order at 5:32 p.m.

Visitor's comments on agenda items (Discussion to be regarding agenda items only):

Consent Items:

- A. **BUDGET COMMITTEE MINUTES:** After reviewing the minutes from the May 11, 2023, Budget Committee meeting, **Director Strand made a motion to accept the minutes as written. Vice President Mason seconded. No discussion. Motion carried (unanimous).**

Budget Hearing

- A. **ADOPT BUDGET AND MAKE APPROPRIATION RESOLUTION 2023-2024:** The 2023-2024 Budget was presented as prepared by District Administrator Blagg and approved by the Budget Committee.

Director Strand made a motion to adopt the Budget for 2023-2024 as approved by the Budget Committee and to adopt the Budget Resolution 06-8-2023 for 2023-2024. Vice President Mason seconded. No discussion. Motion carried (unanimous). The resolution was signed by all present Board Members and Ms. Blagg noted Board Members who approved via telephone.

APPROVE THE PERMANENT TAX RATE: Director Strand made a motion to approve the permanent tax rate of .0004780 for the 2023-2024 Fiscal Year. Vice President Mason seconded. No discussion. Motion passed (unanimous).

Adjourn

Director McArthur made a motion to adjourn the meeting. Director Strand seconded. The meeting was adjourned at 5:36 p.m.

The next Board Meeting will be on Thursday, July 13th, 2023, at 5:30 pm, in the Administration Office.

Respectfully submitted,
Caitlin Blagg
District Administrator

Board President
Bert Perisho

Vice-President
Jayme Mason

Director
Janice Strand

Director
Mike McArthur

Director
Linda Cornie

Date

Sherman County Medical Clinic

Balance Sheet

As of May 31, 2023

	May 31, 23
ASSETS	
Current Assets	
Checking/Savings	
CHECKING	27,665.65
OREGON TREASURY INV. POOL	429,895.74
Total Checking/Savings	457,561.39
Total Current Assets	457,561.39
TOTAL ASSETS	457,561.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
PAYROLL LIABILITIES	
State Transit Tax	-276.49
125 Health Insurance - Blagg	-989.09
Flex 125 - Blagg	-778.17
Flex 125 - Haines	1,045.48
Flex 125 - Mayfield	-830.76
Flex 125 - Dornbirer	669.29
Flex 125 - von Borstel	-4.12
IRA - Mayfield	85.00
IRA - Dornbirer	58.00
IRA - von Borstel	20.00
PAYROLL LIABILITIES - Other	1,024.72
Total PAYROLL LIABILITIES	23.86
Total Other Current Liabilities	23.86
Total Current Liabilities	23.86
Total Liabilities	23.86
Equity	
Retained Earnings	349,799.24
Net Income	107,738.29
Total Equity	457,537.53
TOTAL LIABILITIES & EQUITY	457,561.39

Sherman County Medical Clinic
Balance Sheet
As of June 30, 2023

	Jun 30, 23
ASSETS	
Current Assets	
Checking/Savings	
CHECKING	32,977.40
OREGON TREASURY INV. POOL	371,226.85
Total Checking/Savings	404,204.25
Total Current Assets	404,204.25
TOTAL ASSETS	404,204.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
PAYROLL LIABILITIES	
State Transit Tax	-276.49
125 Health Insurance - Blagg	-415.35
Flex 125 - Blagg	-1,063.14
Flex 125 - Haines	1,045.48
Flex 125 - Mayfield	-1,070.39
Flex 125 - Dornbirer	820.31
Flex 125 - von Borstel	15.88
IRA - Mayfield	85.00
IRA - Dornbirer	58.00
IRA - von Borstel	20.00
PAYROLL LIABILITIES - Other	4,844.68
Total PAYROLL LIABILITIES	4,063.98
Total Other Current Liabilities	4,063.98
Total Current Liabilities	4,063.98
Total Liabilities	4,063.98
Equity	
Retained Earnings	349,799.24
Net Income	50,341.03
Total Equity	400,140.27
TOTAL LIABILITIES & EQUITY	404,204.25

Sherman County Medical Clinic

Profit & Loss

July 2022 through May 2023

Jul '22 - May 23

Ordinary Income/Expense

Income

CLINIC INCOME

Capitation2	42,777.20
EHR Payments	140,567.83
Managed Care Reimbursement-Wraps	3,559.59
Medicare Settlement-Cost Report	4,749.00

Total CLINIC INCOME	191,653.62
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COMMUNITY SERVICE FEES	123,651.12
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COUNTY TAXES	296,006.70
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INTEREST	10,294.81
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PCPCH	85,916.50
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MISCELLANEOUS INCOME

Records Request	80.00
MISCELLANEOUS INCOME - Other	1,293.98

Total MISCELLANEOUS INCOME	1,373.98
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OFC/APT RENT	31,253.00
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PHARMACY	923.45
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RECEIVED GRANTS/LOANS

Phone Triage Reimbursement	2,642.00
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Total RECEIVED GRANTS/LOANS	2,642.00
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Total Income	743,715.18
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Gross Profit	743,715.18
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Expense

Grants

SDAO Safety Grant	-4,863.00
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Total Grants	-4,863.00
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PERSONAL SERVICES

EMPLOYEE PAYROLL EXPENSES

Physician Assistant - EH	142,922.16
Administrator - CB	66,105.62
Medical Asst/ Referrals JM	51,052.84
Receptionist - LVD	43,852.80
Billing Clerk - BvB	37,881.65
Community Care Worker/ MA - SP	36,076.84
Employee Insurance and Benefits	
District Contribution to IRA	10,775.42
Employee Insurance	67,329.24
Flex Fees	825.00
Employee Insurance and Benefits - Other	-2,290.04

Total Employee Insurance and Benefits	76,639.62
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P/R Taxes	27,498.79
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Unemployment	430.94
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Sherman County Medical Clinic

Profit & Loss

July 2022 through May 2023

	Jul '22 - May 23
Total EMPLOYEE PAYROLL EXPENSES	482,461.26
Total PERSONAL SERVICES	482,461.26
MATERIALS AND SERVICES	
PROPERTY TAX	1,011.12
CONTRACTED HEALTH CARE COST	
Supervising Physician	23,050.00
Total CONTRACTED HEALTH CARE COST	23,050.00
ADMINISTRATION AND AUDIT	
Audit	15,395.95
Bank Service Charges	
Credit Card Fee	1,825.70
Monthly Maintenance Fee	0.60
Bank Service Charges - Other	52.57
Total Bank Service Charges	1,878.87
Laboratory Fees	94.45
Miscellaneous	
Advertisement*	2,775.47
Bonus	1,351.95
Payroll Processing	1,456.60
Petty Cash	109.00
Miscellaneous - Other	139.00
Total Miscellaneous	5,832.02
Office Supplies	5,648.90
Postage and Delivery	518.00
Refunds	
Refund to Ins2	112.97
Total Refunds	112.97
Total ADMINISTRATION AND AUDIT	29,481.16
EDUCATION AND TRAINING	
Trainings, Registrations, Dues	4,368.60
Travel/ Meals/ Lodging	
Lodging	975.99
Meals	195.14
Travel/ Meals/ Lodging - Other	3,192.74
Total Travel/ Meals/ Lodging	4,363.87
Total EDUCATION AND TRAINING	8,732.47
UTILITIES	
Electric	3,961.36
Garbage	443.33
Hazardous Waste Disposal	1,275.25
Propane/Generator	142.76
Shredding/Paper Disposal	561.06
Telephone	3,105.24

Sherman County Medical Clinic

Profit & Loss

July 2022 through May 2023

	Jul '22 - May 23
Water and Sewer	2,547.60
109 Scott Street	
Garbage 109	564.98
Water/Sewer 109	1,273.80
Total 109 Scott Street	1,838.78
Total UTILITIES	13,875.38
MEDICAL SUPPLIES	
Phone Triage	3,127.00
Flu/Pneumonia Vaccine	3,217.55
MEDICAL SUPPLIES - Other	20,990.87
Total MEDICAL SUPPLIES	27,335.42
PHARMACY2	1,276.25
INSURANCE AND LEGAL FEES	
Clinic Insurance	
Dishonesty Bond	250.00
Liability	14,506.56
Workers Comp	703.07
Total Clinic Insurance	15,459.63
Legal Fees	35.00
Total INSURANCE AND LEGAL FEES	15,494.63
BUILDING SUPPLIES/ MAINTENANCE	
Janitorial	1,237.50
BUILDING SUPPLIES/ MAINTENANCE - Other	2,537.85
Total BUILDING SUPPLIES/ MAINTENANCE	3,775.35
COMPUTER, SOFTWARE, EMR	
Computer Equipment and Software	10,450.13
Total COMPUTER, SOFTWARE, EMR	10,450.13
EHR SYSTEM	
Billing Clearinghouse	1,977.62
EHR SYSTEM - Other	6,519.10
Total EHR SYSTEM	8,496.72
Total MATERIALS AND SERVICES	142,978.63
DEBT SERVICE	
Mortgage-Interest	8,755.16
Mortgage Principal	6,644.84
Total DEBT SERVICE	15,400.00
VOID	0.00
Total Expense	635,976.89
Net Ordinary Income	107,738.29

Sherman County Medical Clinic
Profit & Loss
July 2022 through May 2023

	Jul '22 - May 23
Net Income	107,738.29

Sherman County Medical Clinic

Profit & Loss

July 2022 through June 2023

	Jul '22 - Jun 23
Ordinary Income/Expense	
Income	
CLINIC INCOME	
Capitation2	43,287.45
EHR Payments	152,330.54
Managed Care Reimbursement-Wraps	3,559.59
Medicare Settlement-Cost Report	5,472.00
Total CLINIC INCOME	204,649.58
COMMUNITY SERVICE FEES	123,651.12
COUNTY TAXES	302,502.48
INTEREST	11,625.97
PCPCH	94,192.50
MISCELLANEOUS INCOME	
Records Request	80.00
MISCELLANEOUS INCOME - Other	1,293.98
Total MISCELLANEOUS INCOME	1,373.98
OFC/APT RENT	36,570.00
PHARMACY	
DME/Medical Supply	61.45
PHARMACY - Other	1,053.61
Total PHARMACY	1,115.06
RECEIVED GRANTS/LOANS	
Phone Triage Reimbursement	3,546.00
SDAO Safety Grant	4,863.00
Total RECEIVED GRANTS/LOANS	8,409.00
Total Income	784,089.69
Gross Profit	784,089.69
Expense	
Grants	
SDAO Safety Grant	4,863.00
Total Grants	4,863.00
PERSONAL SERVICES	
EMPLOYEE PAYROLL EXPENSES	
Physician Assistant - EH	160,787.43
Administrator - CB	74,368.82
Medical Asst/ Referrals JM	57,434.44
Receptionist - LVD	49,334.40
Billing Clerk - BvB	42,616.85
Community Care Worker/ MA - SP	40,586.45
Employee Insurance and Benefits	
District Contribution to IRA	10,775.42
Employee Insurance	74,572.39
Flex Fees	900.00
Employee Insurance and Benefits - Other	-2,290.04

Sherman County Medical Clinic

Profit & Loss

July 2022 through June 2023

	Jul '22 - Jun 23
Total Employee Insurance and Benefits	83,957.77
P/R Taxes	29,812.34
Unemployment	430.94
Total EMPLOYEE PAYROLL EXPENSES	539,329.44
Total PERSONAL SERVICES	539,329.44
MATERIALS AND SERVICES	
PROPERTY TAX	1,011.12
CONTRACTED HEALTH CARE COST	
Supervising Physician	25,550.00
Total CONTRACTED HEALTH CARE COST	25,550.00
ADMINISTRATION AND AUDIT	
Audit	15,395.95
Bank Service Charges	
Credit Card Fee	1,931.88
Monthly Maintenance Fee	0.65
Bank Service Charges - Other	72.57
Total Bank Service Charges	2,005.10
Laboratory Fees	94.45
Miscellaneous	
Advertisement*	3,129.47
Bonus	1,351.95
Payroll Processing	1,606.60
Petty Cash	109.00
Miscellaneous - Other	139.00
Total Miscellaneous	6,336.02
Office Supplies	5,912.73
Postage and Delivery	518.00
Refunds	
Refund to Ins2	112.97
Total Refunds	112.97
Total ADMINISTRATION AND AUDIT	30,375.22
EDUCATION AND TRAINING	
Trainings, Registrations, Dues	4,575.60
Travel/ Meals/ Lodging	
Lodging	975.99
Meals	195.14
Travel/ Meals/ Lodging - Other	3,192.74
Total Travel/ Meals/ Lodging	4,363.87
Total EDUCATION AND TRAINING	8,939.47
UTILITIES	
Security System	849.15

Sherman County Medical Clinic
Profit & Loss
July 2022 through June 2023

	Jul '22 - Jun 23
Electric	4,252.53
Garbage	557.96
Hazardous Waste Disposal	1,415.32
Propane/Generator	1,499.64
Shredding/Paper Disposal	561.06
Telephone	3,413.91
Water and Sewer	2,779.20
109 Scott Street	
Garbage 109	689.34
Water/Sewer 109	1,389.60
Total 109 Scott Street	2,078.94
Total UTILITIES	17,407.71
MEDICAL SUPPLIES	
Phone Triage	4,372.00
Flu/Pneumonia Vaccine	3,217.55
MEDICAL SUPPLIES - Other	20,258.84
Total MEDICAL SUPPLIES	27,848.39
PHARMACY2	1,379.35
INSURANCE AND LEGAL FEES	
Clinic Insurance	
Dishonesty Bond	350.00
Liability	14,506.56
Workers Comp	1,089.52
Total Clinic Insurance	15,946.08
Legal Fees	35.00
Total INSURANCE AND LEGAL FEES	15,981.08
BUILDING SUPPLIES/ MAINTENANCE	
Janitorial	1,383.75
BUILDING SUPPLIES/ MAINTENANCE - Other	2,799.43
Total BUILDING SUPPLIES/ MAINTENANCE	4,183.18
COMPUTER, SOFTWARE, EMR	
Computer Equipment and Software	11,678.12
Total COMPUTER, SOFTWARE, EMR	11,678.12
EHR SYSTEM	
Billing Clearinghouse	2,157.48
EHR SYSTEM - Other	7,188.10
Total EHR SYSTEM	9,345.58
Total MATERIALS AND SERVICES	153,699.22
CAPITAL OUTLAY*****	
Building Remodel	10,695.00
Medical Equipment	3,500.00
Office Equipment	4,862.00

Sherman County Medical Clinic
Profit & Loss
July 2022 through June 2023

	Jul '22 - Jun 23
Total CAPITAL OUTLAY*****	19,057.00
DEBT SERVICE	
Mortgage-Interest	9,554.05
Mortgage Principal	7,245.95
Total DEBT SERVICE	16,800.00
VOID	0.00
Total Expense	733,748.66
Net Ordinary Income	50,341.03
Net Income	50,341.03

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
CLINIC INCOME				
Capitation2	43,287.45			
EHR Payments	152,330.54			
Managed Care Reimbursement-Wraps	3,559.59			
Medicare Settlement-Cost Report	5,472.00			
CLINIC INCOME - Other	0.00	192,853.00	-192,853.00	0.0%
Total CLINIC INCOME	204,649.58	192,853.00	11,796.58	106.1%
COMMUNITY SERVICE FEES	123,651.12	48,856.00	74,795.12	253.1%
COUNTY TAXES	302,502.48	274,526.00	27,976.48	110.2%
INTEREST	11,825.97	1,439.00	10,186.97	807.9%
PCPCH	94,192.50	54,000.00	40,192.50	174.4%
MISCELLANEOUS INCOME				
Records Request	80.00			
MISCELLANEOUS INCOME - Other	1,293.98			
Total MISCELLANEOUS INCOME	1,373.98			
OFC/APT RENT	36,570.00	21,600.00	14,970.00	169.3%
PHARMACY				
DME/Medical Supply	61.45			
PHARMACY - Other	1,053.61	2,597.00	-1,543.39	40.6%
Total PHARMACY	1,115.06	2,597.00	-1,481.94	42.9%
RECEIVED GRANTS/LOANS				
Phone Triage Reimbursement	3,546.00			
SDAO Safety Grant	4,863.00			
Total RECEIVED GRANTS/LOANS	8,409.00			
Total Income	784,089.69	595,871.00	188,218.69	131.6%
Gross Profit	784,089.69	595,871.00	188,218.69	131.6%
Expense				
Grants				
SDAO Safety Grant	4,863.00			
Total Grants	4,863.00			
PERSONAL SERVICES				
EMPLOYEE PAYROLL EXPENSES				
Physician Assistant - EH	160,787.43			
Administrator - CB	74,368.82			
Medical Asst/ Referrals JM	57,434.44			
Receptionist - LVD	49,334.40			
Billing Clerk - BvB	42,616.85			
Community Care Worker/ MA - SP	40,586.45			
Employee Insurance and Benefits				
District Contribution to IRA	10,775.42			
Employee Insurance	74,572.39			
Flex Fees	900.00			
Employee Insurance and Benefits - Other	-2,290.04	102,853.00	-105,143.04	-2.2%
Total Employee Insurance and Benefits	83,957.77	102,853.00	-18,895.23	81.6%
P/R Taxes	29,812.34	36,052.00	-6,239.66	82.7%
Unemployment	430.94	12,774.00	-12,343.06	3.4%
Unemployment to Former Employee	0.00	23,578.00	-23,578.00	0.0%
EMPLOYEE PAYROLL EXPENSES - Other	0.00	450,293.00	-450,293.00	0.0%
Total EMPLOYEE PAYROLL EXPENSES	539,329.44	625,550.00	-86,220.56	86.2%
PERSONAL SERVICES - Other	0.00	0.00	0.00	0.0%
Total PERSONAL SERVICES	539,329.44	625,550.00	-86,220.56	86.2%
MATERIALS AND SERVICES				
PROPERTY TAX	1,011.12	2,364.00	-1,352.88	42.8%
CONTRACTED HEALTH CARE COST				
Supervising Physician	25,550.00			
CONTRACTED HEALTH CARE COST - Other	0.00	31,950.00	-31,950.00	0.0%
Total CONTRACTED HEALTH CARE COST	25,550.00	31,950.00	-6,400.00	80.0%
ADMINISTRATION AND AUDIT				
Audit	15,395.95			
Bank Service Charges				
Credit Card Fee	1,931.88			
Monthly Maintenance Fee	0.65			
Bank Service Charges - Other	72.57			
Total Bank Service Charges	2,005.10			
Laboratory Fees	94.45			
Miscellaneous				
Advertisement*	3,129.47			
Bonus	1,351.95			
Payroll Processing	1,606.60			
Petty Cash	109.00			
Miscellaneous - Other	139.00			
Total Miscellaneous	6,336.02			
Office Supplies	5,912.73			
Postage and Delivery	518.00			
Refunds				
Refund to Ins2	112.97			
Total Refunds	112.97			
ADMINISTRATION AND AUDIT - Other	0.00	44,785.00	-44,785.00	0.0%
Total ADMINISTRATION AND AUDIT	30,375.22	44,785.00	-14,409.78	67.8%
EDUCATION AND TRAINING				
Trainings, Registrations, Dues	4,575.60			
Travel/ Meals/ Lodging				
Lodging	975.99			
Meals	195.14			
Travel/ Meals/ Lodging - Other	3,192.74			

Sherman County Medical Clinic
2016-2017 Profit & Loss Budget vs. Actual

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Total Travel/ Meals/ Lodging	4,363.87			
EDUCATION AND TRAINING - Other	0.00	15,070.00	-15,070.00	0.0%
Total EDUCATION AND TRAINING	8,939.47	15,070.00	-6,130.53	59.3%
UTILITIES				
Security System	849.15			
Electric	4,252.53			
Garbage	557.96			
Hazardous Waste Disposal	1,415.32			
Propane/Generator	1,499.64			
Shredding/Paper Disposal	561.06			
Telephone	3,413.91			
Water and Sewer	2,779.20			
109 Scott Street				
Garbage 109	689.34			
Water/Sewer 109	1,389.60			
Total 109 Scott Street	2,078.94			
UTILITIES - Other	0.00	20,038.00	-20,038.00	0.0%
Total UTILITIES	17,407.71	20,038.00	-2,630.29	86.9%
MEDICAL SUPPLIES				
Phone Triage	4,372.00			
Flu/Pneumonia Vaccine	3,217.55			
MEDICAL SUPPLIES - Other	20,258.84	26,543.00	-6,284.16	76.3%
Total MEDICAL SUPPLIES	27,848.39	26,543.00	1,305.39	104.9%
PHARMACY2	1,379.35	2,730.00	-1,350.65	50.5%
INSURANCE AND LEGAL FEES				
Clinic Insurance				
Dishonesty Bond	350.00			
Liability	14,506.56			
Workers Comp	1,089.52			
Total Clinic Insurance	15,946.08			
Legal Fees	35.00			
INSURANCE AND LEGAL FEES - Other	0.00	18,634.00	-18,634.00	0.0%
Total INSURANCE AND LEGAL FEES	15,981.08	18,634.00	-2,652.92	85.8%
BUILDING SUPPLIES/ MAINTENANCE				
Janitorial	1,383.75			
BUILDING SUPPLIES/ MAINTENANCE - Ot...	2,799.43	5,147.00	-2,347.57	54.4%
Total BUILDING SUPPLIES/ MAINTENANCE	4,183.18	5,147.00	-963.82	81.3%
COMPUTER, SOFTWARE, EMR				
Computer Equipment and Software	11,678.12			
COMPUTER, SOFTWARE, EMR - Other	0.00	16,356.00	-16,356.00	0.0%
Total COMPUTER, SOFTWARE, EMR	11,678.12	16,356.00	-4,677.88	71.4%
EHR SYSTEM				
Billing Clearinghouse	2,157.48			
EHR SYSTEM - Other	7,188.10	12,357.00	-5,168.90	58.2%
Total EHR SYSTEM	9,345.58	12,357.00	-3,011.42	75.6%
MATERIALS AND SERVICES - Other	0.00	0.00	0.00	0.0%
Total MATERIALS AND SERVICES	153,699.22	195,974.00	-42,274.78	78.4%
CAPITAL OUTLAY*****				
Building Remodel	10,695.00	15,000.00	-4,305.00	71.3%
Medical Equipment	3,500.00	10,000.00	-6,500.00	35.0%
Office Equipment	4,862.00	10,000.00	-5,138.00	48.6%
CAPITAL OUTLAY***** - Other	0.00	0.00	0.00	0.0%
Total CAPITAL OUTLAY*****	19,057.00	35,000.00	-15,943.00	54.4%
DEBT SERVICE				
Mortgage-Interest	9,554.05	9,552.00	2.05	100.0%
Mortgage Principal	7,245.95	7,248.00	-2.05	100.0%
DEBT SERVICE - Other	0.00	0.00	0.00	0.0%
Total DEBT SERVICE	16,800.00	16,800.00	0.00	100.0%
OPERATING CONTINGENCY*****	0.00	47,394.00	-47,394.00	0.0%
VOID	0.00			
Total Expense	733,748.66	920,718.00	-186,969.34	79.7%
Net Ordinary Income	50,341.03	-324,847.00	375,188.03	-15.5%
Net Income	50,341.03	-324,847.00	375,188.03	-15.5%

Sherman County Medical Clinic Custom Transaction Detail Report

Date	Num	Name	May 2023 Memo	Amount	Description
05/02/2023		Amazon.com	Outlet covers, frames	-32.65	Outlet covers, frames
05/02/2023	90513	CITY OF MORO		-347.40	Water/Sewer + 109
05/02/2023	90514	SDIS	June 2023	-6,858.03	Employee Insurance
05/02/2023	Conf1015	KATRINA WILSON	7.25 hours @ \$15/hr	-108.75	Janitorial
05/02/2023	Conf1016	Streamline	Website Fees	-100.00	Website Fees
05/02/2023		Meriplex Solutions		-1,146.00	Tech Support
05/02/2023		NorthAmerican Bankcard	April 2023	-102.28	Credit Card Fee
05/02/2023	9839	OPTIMIST PRINTERS	Invoice: 57471	-702.00	Advertisement
05/02/2023	9840	Oregon Department of Human Services - OFS	AI057084: Q4 2022 and Q1 2023	-4,085.26	Vaccines
05/02/2023		PD-RX PHARMACUTICAL		-97.35	Pharmacy
05/03/2023			Funds Transfer	30,000.00	Transfer
05/03/2023		Amazon.com	Desk	-218.87	Desk
05/03/2023		Amazon.com	Outlet Covers	-12.89	Outlet Covers
05/03/2023		ASI-FLEX	Flex Reimbursement	-107.94	Flex Reimbursement
05/05/2023	484			-10,334.86	Payroll
05/05/2023		NorthWest Payroll Solutions	#484	-50.00	Payroll Processing
05/08/2023	Conf1018	Visa		-682.30	EHR System
05/08/2023	90515	BANK OF EASTERN OR.		-1,400.00	Mortgage
05/08/2023		ASI-FLEX	Flex Reimbursement	-576.81	Flex Reimbursement
05/10/2023		ASI-FLEX	April 2023	-75.00	Flex Fees
05/10/2023		IRS		-3,727.82	Federal Taxes
05/10/2023		Oregon Department of Revenue		-885.90	State Taxes
05/10/2023		ArchPro Coding	Coding Class for BvB	-154.00	Coding Class
05/11/2023		Amazon.com	Clean/Dirty Signs	-15.98	Clean/Dirty Signs
05/11/2023		Amazon.com	Ipad Case	-63.99	Ipad Case
05/16/2023		U.S. Postal Service	4 Rolls of Stamps	-252.00	4 Rolls of Stamps
05/17/2023		Merrill Lynch		-1,246.00	IRA Contributions
05/17/2023		QUILL		-192.41	Post Its, Paper, Paper Towels
05/17/2023		Microsoft Office 360	MS Office Subscription	-24.00	MS Office Subscription
05/19/2023	485			-10,268.72	Payroll
05/19/2023		NorthWest Payroll Solutions	#485	-50.00	Payroll Processing
05/22/2023		ASI-FLEX	Flex Reimbursement	-76.32	Flex Reimbursement
05/23/2023		OHSU	Weekly Spore Strip Testing	-210.00	Spore Testing Strips
05/24/2023		IRS		-3,703.84	Federal Taxes
05/24/2023		Oregon Department of Revenue		-876.00	State Taxes
05/25/2023		ASI-FLEX	Flex Reimbursement	-231.97	Flex Reimbursement
05/29/2023		Dragon	Dictation Software	-79.00	Dictation Software
05/30/2023		ASI-FLEX	Flex Reimbursement	-278.66	Flex Reimbursement
				-19,375.00	
				-19,375.00	

Sherman County Medical Clinic
Custom Transaction Detail Report

			May 2023		
		President	Vice President		
		Bert Perisho	Jayne Mason		
		Director	Director		
		Janice Strand	Mike McArthur		
		Director	Date		
		Linda Cornie			

Sherman County Medical Clinic
June 2023

Date	Num	Name	Memo	Amount	Description
06/02/2023	486			-10,269.07	Payroll
06/02/2023		NorthWest Payroll Solutions	#486	-50.00	Payroll Processing
06/02/2023		NorthAmerican Bankcard	May 2023	-106.18	Credit Card Fee
06/02/2023		ASI-FLEX	Flex Reimbursement	-113.98	Flex Reimbursement
06/02/2023		ASI-FLEX	Flex Reimbursement	-40.00	Flex Reimbursement
06/05/2023		Merrill Lynch		-1,246.00	IRA Contributions
06/06/2023			Funds Transfer	30,000.00	Transfer
06/06/2023	Conf1019	PACIFIC POWER		-291.17	Electric
06/06/2023	Conf1020	gorge.net		-308.67	Telephone
06/06/2023	Conf1021	Ability Network Inc.		-179.86	Billing Clearinghouse
06/06/2023	Conf1022	Meriplex Solutions	Tech Support	-510.00	Tech Support
06/06/2023	Conf1023	THE DALLES DISPOSAL		-51.34	Garbage
06/06/2023	Conf1024	THE DALLES DISPOSAL		-61.68	Garbage 109
06/06/2023	Conf1025	FoneMed	April 2023	-415.00	Phone Triage
06/06/2023	Conf1026	Streamline	Website Fees	-100.00	Website Fees
06/06/2023	Conf1027	KATRINA WILSON	9.75 hours @\$15/hr	-146.25	Janitorial
06/06/2023	Conf1028	STERICYCLE		-140.07	Hazardous Waste
06/06/2023	Conf1029	Visa		-669.00	EHR System
06/06/2023		Dr. Kristen G. Dillon	May 2023	-2,500.00	Payroll
06/06/2023	90518	THE TIMES JOURNAL	Budget Items	-354.00	Advertisement
06/06/2023	90517	H2OREGON BOTTLED WATER	Water for Coolers	-97.30	Water for Coolers
06/06/2023	90519	Impact Office Systems	Copier Fees	-155.55	Copier Fees
06/06/2023	90516	CITY OF MORO		-347.40	Water/Sewer
06/06/2023	90520	BANK OF EASTERN OR.		-1,400.00	Mortgage
06/06/2023	Conf1035	FoneMed	March 2023	-415.00	Phone Triage
06/07/2023		IRS		-3,703.80	Federal Taxes
06/07/2023		Oregon Department of Revenue		-876.00	State Taxes
06/07/2023	9841	OLD REPUBLIC SURETY	Bond #: YPO2527713	-100.00	Dishonesty Bond
06/07/2023	9842	Cascade Biomedical Services, INC.	Invoice: 4658	-3,500.00	Autoclave
06/07/2023	9843	COLUMBIA GORGE FIRE EQ.	Invoice: 46214	-169.00	Fire Extinguisher Maintenance
06/07/2023		Mckesson Medical Surgical		-969.38	
06/09/2023		QUILL	Bleach and trash bags	-56.58	Bleach and Trash Bags
06/10/2023		ASI-FLEX	May 2023	-75.00	Flex Fees
06/10/2023		CARBONITE	Off Site Backup	-83.99	Off Site Computer Backup
06/10/2023		Amazon.com	Alarms for bathrooms	-36.00	Bathroom Alarms
06/12/2023		Adaptability for Life Training	Cultural Competency Training	-97.00	Training EH
06/13/2023		BANK OF EASTERN OR.	Stop Payment from Pt Check	-20.00	Bank Fees
06/14/2023	9844	SAIF	Proposal: 1000058023	-386.45	Workers Comp
06/14/2023	9845	MediPlay	VOID: Invoice: 40441 - Paid vi	0.00	Void
06/14/2023	90521	SDIS	July 2023	-7,243.15	Employee Insurance
06/14/2023	489	MediPlay	For CHK 9845 voided on 06/28	-1,014.60	Reversal of Void

Sherman County Medical Clinic
June 2023

Accrual Basis

06/14/2023		ASI-FLEX	Flex Reimbursement	-276.79	Flex Reimbursement
06/15/2023	Conf1036	FoneMed	May 2023	-415.00	Phone Triage
06/15/2023	Conf1037	Meriplex Solutions	Tech Support	-510.00	Tech Support
06/15/2023	Conf1038	THE DALLES DISPOSAL		-63.29	Garbage
06/15/2023	Conf1039	THE DALLES DISPOSAL		-62.68	Garbage 109
06/15/2023		West End Medical		-11.99	MEDICAL SUPPLIES
06/15/2023		ASI-FLEX	Flex Reimbursement	-636.87	Flex Reimbursement
06/16/2023	487			-10,384.89	Payroll
06/16/2023		NorthWest Payroll Solutions	#487	-50.00	Payroll Processing
06/16/2023		Merrill Lynch		-1,246.00	IRA Contributions
06/16/2023		PD-RX PHARMACUTICAL		-103.10	Pharmacy
06/16/2023		Microsoft Office 360	MS Office Subscription	-24.00	MS Subscription
06/21/2023		IRS		-3,724.98	Federal Taxes
06/21/2023		Oregon Department of Revenue		-888.10	State Taxes
06/21/2023		Grass Valley Country Market	Distilled Water 2 gallons	-5.18	Distilled Water
06/22/2023		ASI-FLEX	Flex Reimbursement	-262.84	Flex Reimbursement
06/23/2023	9846	AmeriGas	Invoice: 3151602507 and 315	-1,004.48	Propane Fill
06/23/2023	9847	Riverside Contracting LLC	1/2 deposit	-10,695.00	Building Remodel
06/23/2023		Amazon.com		-38.96	Autoclave Cleaner and Key Holder
06/26/2023			Funds Transfer	30,000.00	Transfer
06/26/2023		Merrill Lynch		-1,246.00	IRA Contributions
06/26/2023		PBI Education	Medical Chaperone Class for S	-55.00	Training SP
06/26/2023		PBI Education	Medical Chaperone Class for J	-55.00	Training JM
06/28/2023	489R	MediPlay	Reverse of GJE 489 -- For CH	1,014.60	Reversal of Void
06/28/2023		Dragon	Dictation Software	-79.00	Dictation Software
06/29/2023	9848	SherCo Electric	Invoice: SC805	-352.40	Battery Replacement
06/29/2023	9849	ASET		-10,574.15	Security System
06/29/2023		ASI-FLEX	Flex Reimbursement	-35.00	Flex Reimbursement
06/30/2023	488			-10,559.59	Payroll
06/30/2023		NorthWest Payroll Solutions	#488	-50.00	Payroll Processing
				-30,694.16	
				-30,694.16	
		President	Vice President		
		Bert Perisho	Jayne Mason		
		Director	Director		
		Janice Strand	Mike McArthur		
		Director	Date		

Provider Patient Report

2022-2023	Number of Office Visits	Open/Days Provider was in	Provider Absent # of Days (Personal Leave)	Clinic Related Leave	Provider Coverage	Reason for Provider Leave or Clinic Closed	Average Patients per	Notes
July	127	19/15					8.47	Holiday, No Fridays
August	138	19/23					7.26	No Fridays
September	109	21/16					6.81	Holiday, No Fridays
October	105	21/13	4			Personal	8.08	No Fridays
November	134	19/17					7.88	No Fridays, 3 Holidays, Dr. Dillon 1
December	104	21/13	3			Personal	8	No Fridays, 1 Holiday, Dr. Dillon 1
January	124	20/16					7.75	No Fridays, 2 Holidays, Dr. Dillon 1
February	108	19/15					7.2	No Fridays, 1 Holiday, Dr. Dillon 1
March	133	23/17	2		1	Personal	7.82	No Fridays, Dr. Dillon 1
April	121	20/15.5	0.5			Personal	7.81	No Fridays, Dr. Dillon 1
May	119	22/17		1	1	Disaster Training	7	No Fridays, 1 Holiday, Dr. Dillon 1
June								
Total:	1322		9.5	1	2			
						Annual Average number of visits/day:	7.01	
		Number of Visits:	2021-2022	1388	7.58			
			2020-2021	1219	6.64			
			2019-2020	1536	8.4			
			2018-2019	1428	6.78			
			2017-2018	1537	6.60			
			2016-2017	1625	7.19			
			2015-2016	1912	8.22			
			2014-2015	2091	9.63			
			2013-2014	1952	8.85			

MA Patient Report

2022-2023	Number of Nursing visits	Number of Days	Average Nursing Visits per day	
July	68	15	4.53	
August	67	19	3.53	
September	59	16	3.69	
October	131	13	10.08	Flu Shot Clinic
November	98	17	5.76	
December	43	13	3.31	
January	57	16	3.56	
February	52	15	3.47	
March	54	17	3.18	
April	63	15.5	4.06	
May	70	17	4.12	
June			#DIV/0!	
Total:	762	173.5	4.39	
Previous Years Totals:				
2014-2015	1276	220	5.8	
2015-2016	1084	236.5	4.58	
2016-2017	1150	227.75	5.05	
2017-2018	1131	232.5	4.86	
2018-2019	887	214	4.14	
2019-2020	732	184	3.98	
2020-2021	1830	179.6	10.19	Covid Vaccine
2021-2022	1255	183.75	6.83	

Provider Patient Report

2022-2023	Number of Office Visits	Open/Days Provider was in	Provider Absent # of Days (Personal Leave)	Clinic Related Leave	Provider Coverage	Reason for Provider Leave or Clinic Closed	Average Patients per	Notes
July	127	19/15					8.47	Holiday, No Fridays
August	138	19/23					7.26	No Fridays
September	109	21/16					6.81	Holiday, No Fridays
October	105	21/13	4			Personal	8.08	No Fridays
November	134	19/17					7.88	No Fridays, 3 Holidays, Dr. Dillon 1
December	104	21/13	3			Personal	8	No Fridays, 2 Holidays, Dr. Dillon 1
January	124	20/16					7.75	No Fridays, 2 Holidays, Dr. Dillon 1
February	108	19/15					7.2	No Fridays, 1 Holiday, Dr. Dillon 1
March	133	23/17	2		1	Personal	7.82	No Fridays, Dr. Dillon 1
April	121	20/15.5	0.5			Personal	7.81	No Fridays, Dr. Dillon 1
May	119	22/17		1	1	Disaster Training	7	No Fridays, 1 Holiday, Dr. Dillon 1
June	107	22/13	4			Personal	8.23	No Fridays
Total:	1429		13.5	1	2			
						Annual Average number of visits/day:	7.69	
		Number of Visits:	2021-2022	1388	7.58			
			2020-2021	1219	6.64			
			2019-2020	1536	8.4			
			2018-2019	1428	6.78			
			2017-2018	1537	6.60			
			2016-2017	1625	7.19			
			2015-2016	1912	8.22			
			2014-2015	2091	9.63			
			2013-2014	1952	8.85			

MA Patient Report

2022-2023	Number of Nursing visits	Number of Days	Average Nursing Visits per day	
July	68	15	4.53	
August	67	19	3.53	
September	59	16	3.69	
October	131	13	10.08	Flu Shot Clinic
November	98	17	5.76	
December	43	13	3.31	
January	57	16	3.56	
February	52	15	3.47	
March	54	17	3.18	
April	63	15.5	4.06	
May	70	17	4.12	
June	58	13	4.46	
Total:	820	186.5	4.40	
Previous Years Totals:				
2014-2015	1276	220	5.8	
2015-2016	1084	236.5	4.58	
2016-2017	1150	227.75	5.05	
2017-2018	1131	232.5	4.86	
2018-2019	887	214	4.14	
2019-2020	732	184	3.98	
2020-2021	1830	179.6	10.19	Covid Vaccine
2021-2022	1255	183.75	6.83	

https://www.eastoregonian.com/news/local/alzheimers-researcher-in-eastern-oregon-there-is-hope/article_4b2c2cb6-169a-11ee-9728-97f4bc17bf7a.html

CENTERPIECE

Alzheimer's researcher in Eastern Oregon: 'There is hope'

By EVAN RUMMERFIELD East Oregonian
Jul 10, 2023



Haines

Dean Stevenson

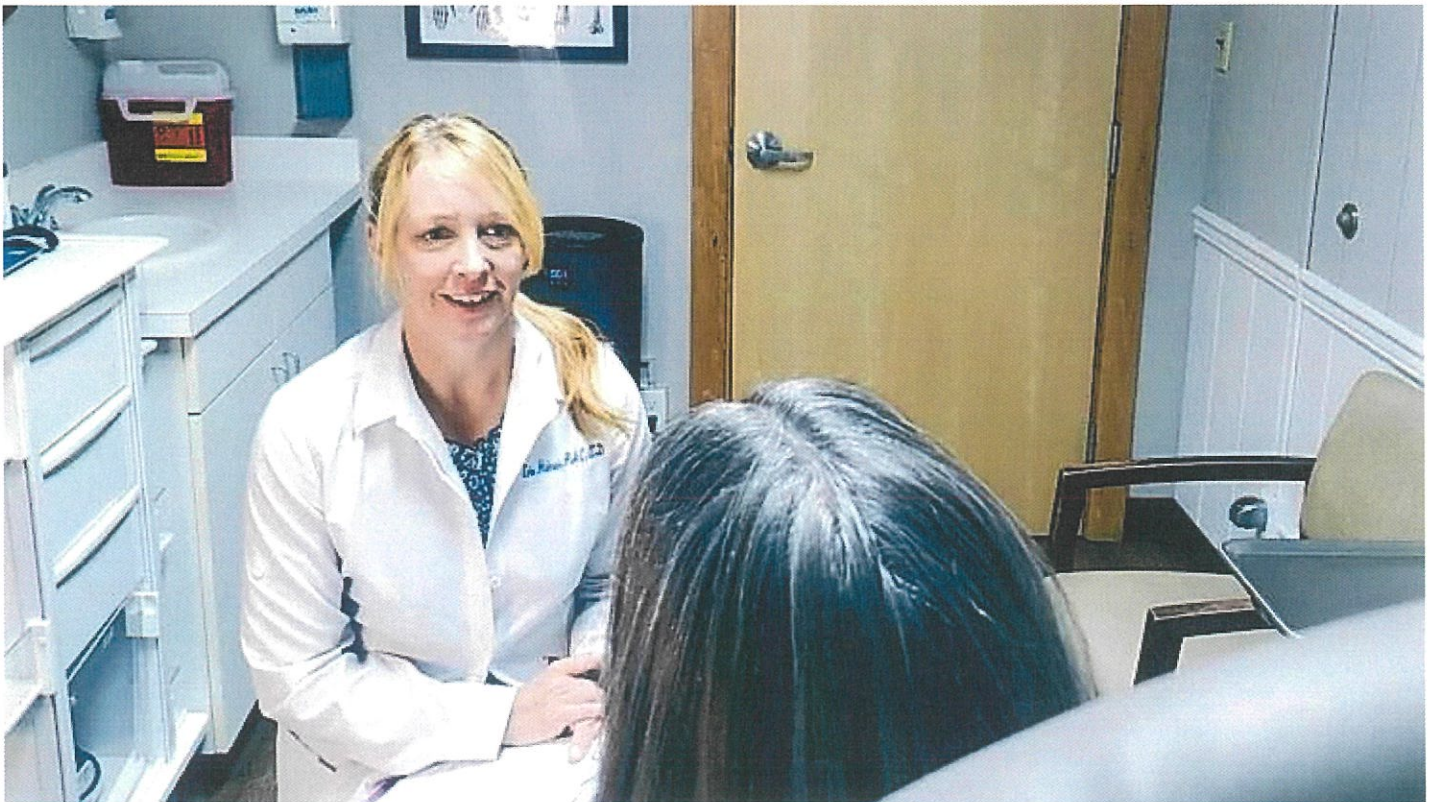
Chat

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Chat

Gables



Physician assistant Erin Haines at Sherman County Medical Clinic in Moro talks with a patient. Her clinic is one of five nationwide in 2023 testing a new cognitive decline assessment toolkit that could yield positive results for people with Alzheimer's.

Erin Haines/Contributed Photo

MORO — Physician assistant Erin Haines at Sherman County Medical Clinic in Moro wants those struggling with cognitive decline and Alzheimer's to know at least one thing.

Chat

“It’s not over,” she said.

Chat

Haines’s clinic is one of five across the nation testing a new cognitive decline assessment toolkit. The American Academy of Physician Associates in a joint effort with the Cleveland Clinic selected Haines for the project to help collect data on the assessment, which she has been using at her clinic for about three months.

The Davos Alzheimer’s Collaborative is funding the research.

Alzheimer’s is a disease of the brain where cognitive function is declining, and then Alzheimer’s dementia is when cognitive impairment results in impairment in daily life.

“It leads to our inability to live independently,” Haines said, “and do higher processing like mathematics or even name-recognition.”

About 6.7 million people in the United States are living with Alzheimer’s, according to the Alzheimer’s Association, and the U.S. Centers for Disease Control and Prevention estimates by 2060 that number will more than double to about 14 million.

There is research to prevent Alzheimer’s and, as Haines said, “to arrest the progress of this condition, which is a big goal for us with this new toolkit.”

Haines said she has witnessed many people say regarding the onset of dementia that “‘They are fine,’ but then a year later, someone cannot function on their own.”

She said it rapidly develops into a burden, an emotional burden especially, and then also a financial burden, for the individual affected as well as “the family, the friends, and the village that it takes to care for that person.”

Haines said her intention is to “identify it early and take as many steps as we can to prevent it from getting to that phase or at least delay it.” The toolkit she is testing is helping out with that, and it also is helping to normalize the conversation about cognitive well-being and decline. She said experiencing cognitive decline is scary.

Chat

“And I want to help people live as independently as possible, but it all starts with that conversation,” she said.

Haines now integrates a cognitive mini-assessment into her regular check-ups with patients. She said she hears a lot of thank yous and patients admit not wanting to bring it up on their own.

Toolkit also could curb elder abuse

Lisa Gables is CEO of the American Academy of Physician Associates. The care and treatment of the elderly has been on her mind since she was 12 years old.

When she was 12, Gables began volunteering at a nursing facility, and it was there that she observed the “forgetfulness” and the “loneliness” of this “vulnerable population.”

She then asked herself, “What can I do?” and that question has followed and propelled Gables through her career and her life to where she is today, leading this effort against Alzheimer’s.

“We need to build a movement,” she said.

But as she has become more and more involved with the care and treatment of the elderly, and Alzheimer’s in particular, the more she has learned about an often ignored pandemic — elder abuse.

“There is child abuse, and there is animal abuse,” Gables said, “but there is also elder abuse. We turn a blind eye to it, and it is rampant. Rampant.”

The elderly, especially those with Alzheimer’s, are often taken advantage of, mistreated, or neglected because it is a difficult condition to care for and a significant number of people lack the knowledge and resources to care for those with cognitive decline properly and ethically.

Elder abuse can be anything from prescription misdirection, financial fraud, starvation or even physical restraint. The stories that Gables learns about on a regular basis are “heartbreaking.”

Chat

She said she hopes the toolkit Haines and others are working on and testing out will ultimately help to educate people and better prepare people for cognitive decline care and treatment to combat elder abuse.

“There is hope,” Haines said. “There are things we have and can do to change and improve our course.”

Haines wants those struggling with cognitive decline and those with loved ones who are struggling cognitively to know that once mild cognitive impairment starts, it’s not game over.

“We can plan, prevent, delay, mitigate and fight back,” Haines said. “Don’t give up.”

After collecting feedback from the five clinics over this trial toolkit and revising the resource, the AAPA and Cleveland Clinic plan to release it publicly on Nov. 1.

Gables also said she hopes to “showcase the research and findings at conferences and to integrate it into post-graduate education and certificate and training programs.”

Evan Rummerfield

News Intern

Chat



Sign this form
&
return to our office
RTO & Co.

June 30, 2023

To Board of Directors
Sherman County Health District
PO Box 186
Moro, OR 97039

We are pleased to confirm our understanding of the services we are to provide Sherman County Health District for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the major fund, and the disclosures, which collectively comprise the basic financial statements of Sherman County Health District as of and for the year ended June 30, 2023.

We have also been engaged to report on supplementary information other than RSI that accompanies Sherman County Health District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1) Budgetary Basis Financial Statements

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Introductory section

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some

material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of certain assets and liabilities by correspondence with financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Sherman County Health District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements, adjusting journal entries, and the depreciation schedule of Sherman County Health District in conformity with the modified cash basis of accounting based on information provided by you.

We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services, adjusting journal entries, and depreciation schedule, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records,

documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Amanda Taskey is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in August 2023 and to issue our reports no later than October 1, 2023.

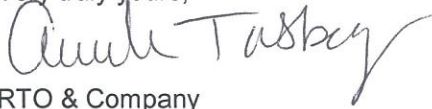
Our fee for services will be at our standard hourly rates plus out of pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

Reporting

We will issue a written report upon completion of our audit of Sherman County Health District's financial statements. Our report will be addressed to the Board of Directors of Sherman County Health District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Sherman County Health District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



RTO & Company

RESPONSE:

This letter correctly sets forth the understanding of Sherman County Health District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

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@ the Sherman County
Medical Clinic

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& TRACE MINERALS**

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RECOVERY**

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**PROMOTES OVERALL
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ADDITIONAL SALINE 500ML	\$20
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ZOFRAN (ANTI-NAUSEA)	\$15
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GLUTATHIONE (DETOX & IMMUNITY)	\$25
BCAA'S (MUSCLE RECOVERY)	\$20

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