



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

## North Central Public Health District

### North Central Public Health District Full Board of Health Meeting

**Date:** Tuesday, May 11th, 2021

**Time:** 4:00 PM

**To Be Held Electronically:**

To Join Zoom Meeting please use link below:

<https://wascocounty-org.zoom.us/j/87261084328>

Meeting ID: 872 6108 4328

## AGENDA

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### 1. Call to Order

- Introductions
- Establish a Quorum
- Requests to add items to the Agenda
- Requests for Public Comments

### 2. Action Items

- 3/9/2021 Board of Health Meeting Minutes (No meeting in April)
- Salary update for Director Position.
- Director/Administrator job description.

### 3. Non-Action Items

- Introduction of new Board Members
- Gilliam County update re. IGA Commissioner Pat Shannon
- COVID-19 Update
  - BOH & COVID – Community Outreach
- FY 2020-21 Budget Updates
  - COVID Funding Amounts through 3-31-21
  - 3-31-21 Fiscal Report
  - NCPHD Budget Calendar 2021-22
- NCPHD 2019-20 Financial Report
- Director Hire Update
- NCPHD Building Renovation Plan
- Contracts Summary
- Interim Administrator Report
  - April/May 2021

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) (a) to consider the employment of a public officer, employee, staff member or individual agent; 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**

419 East Seventh Street  
The Dalles, OR 97058-2676  
541-506-2600  
[www.ncphd.org](http://www.ncphd.org)

**North Central Public Health District  
Board of Health Meeting Minutes  
March 9<sup>th</sup>, 2021**

**In Attendance:** Commissioner Joan Bird – Sherman County; Roger Whitley – Sherman County; Commissioner Pat Shannon – Gilliam County; Dani Sperry – Gilliam County; Commissioner Kathy Schwartz – Wasco County; Taylor Steen – Wasco County

**Staff Present:** Shellie Campbell – Interim Director NCPHD; Kathi Hall – Fiscal Manager NCPHD; Laurie Jupe – Program Secretary NCPHD; Gloria Perry – Office Manager NCPHD; Nicole Bailey – EH Supervisor NCPHD; Dr. Mimi McDonell – Medical Officer NCPHD; Lori Treichel – Registered Nurse NCPHD; Becky Swora – Nurse Practitioner NCPHD; Paula Grendel – EH Trainee

**Guests Present:** Lynda Webber – Presenter; Members of the Public: Bill Lennox

Minutes taken by: Laurie Jupe

**SUMMARY OF ACTIONS TAKEN**

**MOTION by Commissioner Joan Bird, and seconded by Roger Whitley, to accept the February 9<sup>th</sup>, 2021 Board of Health meeting minutes as presented.**

Vote: 6-0  
Yes: Commissioner Joan Bird – Sherman County; Roger Whitley – Sherman County; Commissioner Pat Shannon – Gilliam County; Dani Sperry – Gilliam County; Commissioner Kathy Schwartz – Wasco County; Taylor Steen – Wasco County  
No: 0  
Abstain: 0  
Motion: Carried

**MOTION by Commissioner Joan Bird, and seconded by Commissioner Pat Shannon, to accept the NCPHD Updated By-Laws for 2021 as presented.**

Vote: 6-0  
Yes: Commissioner Joan Bird – Sherman County; Roger Whitley – Sherman County; Commissioner Pat Shannon – Gilliam County; Dani Sperry – Gilliam County; Commissioner Kathy Schwartz – Wasco County; Taylor Steen – Wasco County  
No: 0  
Abstain: 0  
Motion: Carried

**MOTION by Roger Whitley, and seconded by Dani Sperry, to accept the Resolution No. 2021-01 a resolution adopting the creation of an accreditation expense reserve for the fiscal year 2021-2022 as presented.**

Vote: 6-0

Yes: Commissioner Joan Bird – Sherman County; Roger Whitley – Sherman County;  
Commissioner Pat Shannon – Gilliam County; Dani Sperry – Gilliam County;  
Commissioner Kathy Schwartz – Wasco County; Taylor Steen – Wasco County

No: 0

Abstain: 0

Motion: Carried

**MOTION by Commissioner Joan Bird, and seconded by Commissioner Pat Shannon, to accept the Resolution No. 2021-02 a resolution adopting the creation of a vehicle replacement reserve for the fiscal year 2021-2022.**

Vote: 6-0

Yes: Commissioner Joan Bird – Sherman County; Roger Whitley – Sherman County;  
Commissioner Pat Shannon – Gilliam County; Dani Sperry – Gilliam County;  
Commissioner Kathy Schwartz – Wasco County; Taylor Steen – Wasco County

No: 0

Abstain: 0

Motion: Carried

**MOTION by Commissioner Pat Shannon, and seconded by Roger Whitley, to accept the A/P Checks Issued reports for February 2021 as presented.**

Vote: 6-0

Yes: Commissioner Joan Bird – Sherman County; Roger Whitley – Sherman County;  
Commissioner Pat Shannon – Gilliam County; Dani Sperry – Gilliam County;  
Commissioner Kathy Schwartz – Wasco County; Taylor Steen – Wasco County

No: 0

Abstain: 0

Motion: Carried

**CALL TO ORDER:** Commissioner Kathy Schwartz called the meeting to order at 4:00 p.m.

### **Introductions**

### **Establish a Quorum**

1. A quorum of the board members present was established.

### **Requests for Additions to the Agenda**

1. Commissioner Schwartz:
  - a) The COVID 19 Update will be moved forward on the agenda.

### **Request for Public Comment**

1. None

## **ACTION ITEMS**

1. Approval of past meeting minutes.
  - 1 A motion was made to approve the February 9th, 2021 Board of Health meeting minutes as presented.
2. Approval of updated NCPHD By-Laws 2021.
  - 1 A motion was made to approve the updated NCPHD By-Laws 2021 as presented.
  - 2 Commissioner Schwartz stated she would check with Sherman, Gilliam, and Wasco counties to see if the approved By-Laws needed to be reviewed by each individual county.
3. It was the unanimous consensus of the Board to move forward with the recommended recruitment process and work with Lynda Webber of One Tree Hill to recruit and hire the next NCPHD Administrator.
4. It was the unanimous consensus of the Board to move forward with the work to create a comprehensive compensation policy and compensation plan for NCPHD.
5. Approval of Resolution No. 2021-01 adopting the creation of an accreditation expense reserve for the fiscal year 2021-2022.
  - 1 A motion was made to approve the Resolution No. 2021-01 for the fiscal year 2021-22 as presented.
6. Approval of Resolution No. 2021-02 adopting the creation of a vehicle replacement reserve for the fiscal year 2021-2022.
  - 1 A motion was made to approve the Resolution No. 2021-02 for the fiscal year 2021-22 as presented.
7. Approval of A/P Check report.
  - 1 A motion was made to approve the A/P Check report of February 2021 as presented.

## **NON-ACTION ITEMS**

1. COVID-19 Update
  1. Dr. Mimi McDonnell made a presentation to the board outlining the current COVID-19 status.
  2. Discussion, questions and feedback were requested.
  3. Please see Dr. McDonnell's presentation attached at the end of the meeting minutes.
2. Lynda Webber of One Tree Hill Administrator Recruitment
  1. Lynda Webber reviewed the recruitment process recommendations with the Board.
  2. Please see Lynda Webbers recommended recruiting process attached at the end of the meeting minutes.
  3. It was recommended that the three County Commissioners make up the Recruiting Committee.
  4. The Full Board will make the final decision on which candidate will be hired.
  5. Discussion, questions and feedback were requested.
  6. It was the unanimous consensus of the Board that the three County Commissioners would make up the Recruiting Committee and move forward with the recommended recruitment process and work with Lynda Webber of One Tree Hill to hire the next NCPHD Administrator.

### 3. Salary & Compensation Update

1. Shellie Campbell reviewed the history of the salary survey and outlined the ongoing work NCPHD and Lynda Webber have started on a possible compensation plan for NCPHD staff.
2. Shellie outlined the strategies for beginning the process of improving staff salaries in the short term, creating a detailed NCPHD Compensation Policy, and building a sustainable concrete plan for moving forward with a fully comprehensive staff compensation plan.
3. Discussion, questions, and feedback were requested.
4. It was the unanimous consensus of the Board to move forward with the work to create a comprehensive compensation policy and compensation plan for NCPHD.

### 5. FY 2020-21 Budget Updates

1. Kathi reviewed the most recent February COVID funding amounts with the board members particularly noting the new end dates highlighted on the report.
2. Kathi reviewed the NCPHD Recap Program Funding Report of 7/1/20 to 12/31/20 with the board members.
3. Kathi reviewed the 2021-2022 Revenues with the board members.
  - a. This draft shows estimated funding based on possible future funding. Final funding amounts are not yet known.
  - b. This is a draft revenue budget. The budget is a balanced budget.
    - i. 2019 reflects pre-COVID – a normal year.
    - ii. 2020 reflects when COVID started and the new COVID funding was received.
    - iii. 2021 adjusted budget amounts. New funds were received so the budget was amended.
4. Kathi reviewed the 2021-2022 Expenditures with the board members.
  - a. This draft shows estimated expenditure funding based on the estimates of what the revenue funding might be. All final funding amounts are not yet known.
  - b. This is a draft expenditure budget only. The budget is a balanced budget.
    - i. 2019 reflects pre-COVID – a normal year.
    - ii. 2020 reflects when COVID started and the COVID funding had been received.
    - iii. 2021 adjusted budget. New funds were received so the budget was amended.
5. The 2021-22 proposed budgets: calendar and process was presented to the Board.
6. Discussion, questions and feedback were requested.
7. Sherman County budget meetings will take place on May 12 and May 13<sup>th</sup>, 2021. Commissioner Bird mentioned that Gary Thompson will be the public member on this year's Budget Committee in Sherman County.
8. Commissioner Shannon of Gilliam County informed the board that the notice to find a public member for this year's budget committee has been posted.

### 6. Contracts Summary

1. **OHA 159826-17 FY21exe**, Seventeenth Amendment to Oregon Health Authority 2019-2021 Intergovernmental Agreement for the financing of Public Health Services.
  - a. *Fiscal Impact*: Additional \$51,411.12 to NCPHD from OHA to support COVID/PHEP/CARES FLU/WIC work.
2. **AGREEMENT** between Elizabeth Perez and North Central Public Health District. To provide COVID On-call coverage.
  - a. *Fiscal Impact*: Cost to NCPHD not to exceed \$2,500.

7. Directors Report

1. Shellie Campbell presented the Interim Directors report to the Board.
2. Questions and feedback were requested.

Being no further business to be conducted at this time, Commissioner Kathy Schwartz adjourned the Board of Health meeting at 5:43 p.m.

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
Printed Name

Adjustment 4/23/2021

Class	NCPHD Position Title	NCPHD Current Pay Range			Market Average Pay Ranges			NCPHD Difference to Market		
		Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
		Current Pay Range			Salary Survey Data			Difference Compared to External Data		
DIR	Public Health Administrator - Director*	\$82,571.00	\$92,922.67	\$103,274.34	\$82,571.03	\$100,563.94	\$118,556.86	0.00%	-8.22%	-14.80%
H	Nutrition Program Technician	\$32,738.52	\$36,256.98	\$39,775.44	\$36,807.15	\$43,289.79	\$49,772.42	-12.43%	-19.40%	-25.13%
H	Community Health Worker	\$32,738.52	\$36,256.98	\$39,775.44	\$29,798.19	\$41,909.87	\$54,021.54	8.98%	-15.59%	-35.82%
H	Program Secretary	\$32,738.52	\$36,256.98	\$39,775.44	\$37,645.89	\$44,104.36	\$50,562.82	-14.99%	-21.64%	-27.12%
H	Billing Specialist	\$32,738.52	\$36,256.98	\$39,775.44	\$35,780.40	\$40,860.00	\$45,939.60	-9.29%	-12.70%	-15.50%
H	Environ Health Program Technician	\$32,738.52	\$36,256.98	\$39,775.44	\$38,598.10	\$45,714.84	\$52,831.59	-17.90%	-26.09%	-32.82%
<b>H</b>	<b>Class H Average</b>	<b>\$32,738.52</b>	<b>\$36,256.98</b>	<b>\$39,775.44</b>	<b>\$35,725.95</b>	<b>\$43,175.77</b>	<b>\$50,625.59</b>	<b>-9.13%</b>	<b>-19.08%</b>	<b>-27.28%</b>
HO1	Public Health Officer *	\$134,552.28	\$134,552.28	\$134,552.28	\$129,868.62	\$195,309.39	\$260,750.15	3.48%	-45.16%	-93.79%
L	Community Health Specialist	\$39,775.44	\$44,061.48	\$48,347.52	\$48,628.81	\$59,311.54	\$69,994.27	-22.26%	-34.61%	-44.77%
M	WIC Coordinator	\$41,788.20	\$46,269.72	\$50,751.24	\$39,600.99	\$45,711.25	\$51,821.50	5.23%	1.21%	-2.11%
M	Accounting Clerk	\$41,788.20	\$46,269.72	\$50,751.24	\$36,636.98	\$42,368.09	\$48,099.19	12.33%	8.43%	5.23%
<b>M</b>	<b>Class M Average</b>	<b>\$41,788.20</b>	<b>\$46,269.72</b>	<b>\$50,751.24</b>	<b>\$38,118.98</b>	<b>\$44,039.67</b>	<b>\$49,960.35</b>	<b>8.78%</b>	<b>4.82%</b>	<b>1.56%</b>
NP	Nurse Practitioner/Physician Assistant*	\$86,112.12	\$86,112.12	\$86,112.12	\$77,110.34	\$93,536.52	\$109,962.70	10.45%	-8.62%	-27.70%
P	Emergency Preparedness Coordinator	\$48,347.52	\$53,574.72	\$58,801.92	\$57,338.72	\$68,980.39	\$80,622.06	-18.60%	-28.76%	-37.11%
P	Environmental Health Specialist Trainee	\$48,347.52	\$53,574.72	\$58,801.92	\$44,342.16	\$52,492.95	\$60,643.74	8.28%	2.02%	-3.13%
P	TPEP Coord. (Comm Hlth Prmtr/Educ)	\$48,347.52	\$53,574.72	\$58,801.92	\$50,668.45	\$60,824.79	\$70,981.12	-4.80%	-13.53%	-20.71%
<b>P</b>	<b>Class P Average</b>	<b>\$48,347.52</b>	<b>\$53,574.72</b>	<b>\$58,801.92</b>	<b>\$50,783.11</b>	<b>\$60,766.04</b>	<b>\$70,748.98</b>	<b>-5.04%</b>	<b>-13.42%</b>	<b>-20.32%</b>
Q	Environmental Health Specialist	\$50,751.24	\$56,239.02	\$61,726.80	\$50,928.57	\$60,526.20	\$70,123.83	-0.35%	-7.62%	-13.60%
R	Public Health Nurse II (new class)	\$53,314.20	\$58,478.75	\$64,825.32	\$57,312.00	\$65,461.20	\$73,610.40	-7.50%	-11.94%	-13.55%
S	Environmental Health Specialist Spvsr	\$55,978.20	\$62,023.44	\$68,068.68	\$65,080.15	\$77,884.80	\$90,689.44	-16.26%	-25.57%	-33.23%
S	Finance Manager	\$55,978.20	\$62,023.44	\$68,068.68	\$62,713.47	\$75,409.09	\$88,104.71	-12.03%	-21.58%	-29.44%
S	Clinical Program Supervisor	\$55,978.20	\$62,023.44	\$68,068.68	\$62,462.48	\$74,759.40	\$87,056.33	-11.58%	-20.53%	-27.89%
S	Nursing Supervisor	\$55,978.20	\$62,023.44	\$68,068.68	\$63,113.02	\$74,092.26	\$85,071.50	-12.75%	-19.46%	-24.98%
S	Data Analyst/Epidemiologist	\$55,978.20	\$62,023.44	\$68,068.68	\$44,521.97	\$53,906.46	\$63,290.94			
	Office Manager	\$55,978.20	\$62,023.44	\$68,068.68	\$56,224.93	\$64,601.70	\$72,978.46	-0.44%	-4.16%	-7.21%
<b>S</b>	<b>Class S Average</b>	<b>\$55,978.20</b>	<b>\$62,023.44</b>	<b>\$68,068.68</b>	<b>\$59,019.34</b>	<b>\$70,108.95</b>	<b>\$81,198.57</b>	<b>-5.43%</b>	<b>-13.04%</b>	<b>-19.29%</b>

This chart provides a cumulative look at the results found on the Salary Survey Summary sheets. Each Salary Survey Summary sheet represents one NCPHD position. There are twenty one in all.

We took the **Total Averages**, which represents the cumulation of market data for a given position, from each Salary Survey Summary sheet, and included it in the yellow portion of this chart.

We took the **NCPHD Salary Matrix** and included it in the blue portion of this chart.

The green portion of this chart represents the difference between each of the three data points (minimum, midpoint, maximum) when comparing NCPHD to the market.

While reviewing this chart keep in mind that salary represents only one aspect of an organization's total compensation program.

\* These positions at NCPHD use a flat rate.





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

**NORTH CENTRAL PUBLIC HEALTH DISTRICT**

*“Caring For Our Communities”*

**Job Description: Public Health Administrator**

***Our Vision***

We lead and inspire our community in the creation of an equitable, safe, and healthy environment.

***Mission Statement***

Prevent, Promote, and Protect for a thriving community.

***Values***

As NCPHD staff we commit to guiding our decisions, behaviors, and relationships by these values:

- H** – Healthy people and communities / Holistic approach
- E** – Equity and social justice / Evidenced based
- A** – Accountability and quality / Advocate, inform, educate
- L** – Leadership and innovation / Leading the way in public health initiatives
- T** – Trust and transparency / Trust through interactions with one another
- H** – Humility and respect / Health and well-being of all people

**Job Title:** Public Health Administrator

**Reports To:** NCPHD Board of Health

**FLSA Classification:** Exempt

**Department:** Administration

**Salary Grade:** DIR

**Revision Date:** April, 2021

**Summary:**

This position serves as the agency administrator and is responsible for the programming, planning, budgeting, financial, personnel and administrative management function of the North Central Public Health District, providing public health services to Wasco, Sherman and Gilliam Counties; develops policy; directs general program goals and objectives; provides for public awareness and education in areas related to public health; assures compliance with state public health statutes, federal regulations and local ordinances. The Public Health Administrator leads staff at varying levels and has final responsibility for work performed within the agency. This position reports to and receives direction from the Board of Health and the Oregon Health Authority, Public Health Division.

**Essential Functions**

- Directs agency operations to achieve compliance with statutory responsibilities within budgeted funds and available personnel; plans and organizes workloads and staff assignments, reviews progress, directs changes in priorities and schedules as needed to assure work is completed in an efficient and timely manner.
- Provides executive leadership and directs the selection, supervision, and evaluation of staff. Conducts or oversees performance evaluations, and initiates and implements disciplinary actions as warranted. Resolves grievances and other sensitive personnel matters. Provides training and motivation to make full use of individual capabilities and to meet changing system demands.
- Develop and recommend public health policies; recommend the establishment and revision of rules and regulations; prepare various statistical, financial and special reports.
- Direct operational analyses, program evaluation, standards development, research/planning programs of the agency and management of information systems.
- Assure that all necessary client and operational records are kept in compliance with state guidelines and federal regulations. This includes acting in the role of HIPAA Security Officer.
- Defines the concepts, methods, and administrative procedures for planning, coordinating, evaluating, and conducting the functions of the Health District, in accordance with applicable regulations, statutes, and ordinances.
- Acts as an agent of the Oregon Health Authority in enforcing state statutes and Public Health Division regulations.

- Represents Wasco, Sherman and Gilliam Counties at meetings and conferences with local, state, and/or federal groups and agencies concerning matters related to public health.
- Conducts public relations activities to interpret and promote Health District programs; assures Health District participation in appropriate community health-related activities.
- Provide leadership with the local jurisdiction and overall public health planning and development including assessing public health service needs in the counties.
- Represent the counties in negotiating and coordinating of public health services with the community, state, and federal government, and Conference of Local Health Officials.
- Ensure performance of quality assurance activities; evaluate functioning of individual programs in relation to goals, objectives and existing laws and regulations.
- Establishes and maintains liaison with State and County officials; medical community, resource organizations and community leaders to obtain support for and an understanding of public health programs to develop mutually beneficial programs.
- Manages, directs, organizes and integrates public health program activities including Parent & Child Health Services, Communicable Disease, Health Promotion, Public Health Emergency Preparedness and Environmental Health and Chronic Disease Prevention.
- Liaises with Board of Directors and coordinates meetings in conjunction with the Board of Directors Chairperson.
- Prepares Strategic Plan and integrates plan with other agencies and groups to meet current public health needs of the community.
- Maintains standards of nursing and medical services within the agency and assures that services are provided according to agency policy.
- Responds to a public health emergency as needed.  
Develop and maintain effective, harmonious and reasonable work relationships with employees, community and partners

#### **Legal Responsibilities of the Public Health Administrator:**

- The powers and duties are described in the ORS 431.418 and other chapters:
  - ✓ Serve as the executive secretary of the local public health authority, act as the administrator of the local health department and supervise the officers and employees appointed under paragraph (b) of this subsection.
  - ✓ Appoint, subject to the approval of the local public health authority, administrators, medical officers, public health nurses, environmental health specialists and such employees necessary to carry out the duties of the local public health administrator under ORS 431.001 (Findings) to 431.550 (Power or Oregon Health Authority to collect information from local public health administrators) and 431.990 (Penalties) and any other public health law of this state.
  - ✓ Provide the local public health authority at appropriate intervals information concerning the activities of the local health department and submit an annual budget for the approval of the governing body of the county or, for a health district formed under ORS 431.443 (Formation of health districts), the governing bodies of the counties that formed the health district.
  - ✓ Act as the agent of the Oregon Health Authority in enforcing state public health laws and rules of the authority, including such sanitary inspection of hospitals and related institutions as may be requested by the authority.
  - ✓ Perform any other duty required by law.

#### **Knowledge, Skills, and Abilities:**

- To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.
- Comprehensive knowledge of the principles of public health and the administration of public health programs; knowledge of Oregon State laws and local government rules regarding public health; knowledge of health care transformation, early learning transformation and related systems transformation, skilled in the administration of a department with extremely close ties to the general public; ability to lead and develop a staff of professional personnel both on staff and auxiliary; ability to present ideas clearly and effectively and to stimulate interest in health activities from a variety of community groups and the general public.
- Demonstrated leadership and management ability at a District or Department level within a government entity, preferably a health department, is required.
- Minimum requirement is a Bachelor's Degree from an accredited college or university or a combination of education and 5 years' experience in public health with increasing responsibilities as a supervisor assisting in administration and supervision.

**Work Environment:**

The work environment and physical demands here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**VETERANS PREFERENCE NOTE:** North Central Public Health District offers Veterans Preference to both current, active military personnel AND military personnel who have served in the Armed Forces of the United States and have received an honorable or general discharge. Eligible candidates must have at least six months of active duty documented. In order to receive the veterans' preference, candidates need to indicate whether or not they are a veteran by answering "yes" or "no" to the question on the online application that asks, "Are you currently serving on active duty for at least six months in the Armed Forces of the United States OR have you served in the Armed Forces of the United States on active duty for at least six months and received an honorable or general discharge?" In addition, you must attach documentation to verify your military service. For veterans, you must attach a copy of your DD214 to your online application which includes character of service status OR a letter from the United States Veterans Administration on official stationery stating dates of service and character of service. For active military personnel, you must attach a letter from your Commanding Officer on official stationery verifying your active duty, length of service, and character of service in the Armed Forces of the United States AND a copy of your military ID to your online application. Failure to answer the question and attach the required documentation will result in you not being considered for the Veterans Preference.

APPROVED:

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Director

\_\_\_\_\_  
Date

# ESSENTIAL FUNCTIONS, PHYSICAL DEMANDS AND WORK ENVIRONMENT CHECKLIST

**POSITION:** Director

**DEPARTMENT:** Health District

<b>BODY MOVEMENTS</b>	<b>Never 0%</b>	<b>Rare 1-5%</b>	<b>Occas. 6-33%</b>	<b>Freq. 34-66%</b>	<b>Cont. 67-100%</b>
Bend/Stoop			X		
Crouch/Squat		X			
Kneel		X			
Twist			X		
Crawl	X				
Balancing					X
Walk-Level Surfaces				X	
Walk-Uneven Surfaces			X		
Working at Heights	X				
Climb-Ladder	X				
Climb-Stairs/Inclines			X		

*Additional Comments:* Conducted in typical office environment.

<b>MATERIALS HANDLING</b>	<b>Never 0%</b>	<b>Rare 1-5%</b>	<b>Occas. 6-33%</b>	<b>Freq. 34-66%</b>	<b>Cont. 67-100%</b>
<b>Lift</b>					
Up to 10 lbs.			X		
11-25 lbs.			X		
26-50 lbs.		X			
51-75 lbs.	X				
Over 75 lbs.	X				

*Additional Comments:* i.e. Typically lifting files or case of paper and carries short distance.

<b>Carry</b>	<b>Never 0%</b>	<b>Rare 1-5%</b>	<b>Occas. 6-33%</b>	<b>Freq. 34-66%</b>	<b>Cont. 67-100%</b>
Up to 10 lbs.			X		
11-25 lbs.		X			
26-50 lbs.	X				
51-75 lbs.	X				
Over 75 lbs.	X				

*Additional Comments:* i.e. Typically carries files or case of paper for short distance.

<b>Push</b>	<b>Never 0%</b>	<b>Rare 1-5%</b>	<b>Occas. 6-33%</b>	<b>Freq. 34-66%</b>	<b>Cont. 67-100%</b>
Up to 10 lbs.		X			
11-25 lbs.		X			
26-50 lbs.	X				
51-75 lbs.	X				
Over 75 lbs.	X				

*Additional Comments:* Pushing/Pulling file drawers.

<b>Pull</b>	<b>Never 0%</b>	<b>Rare 1-5%</b>	<b>Occas. 6-33%</b>	<b>Freq. 34-66%</b>	<b>Cont. 67-100%</b>
Up to 10 lbs.		X			
11-25 lbs.		X			
26-50 lbs.	X				
51-75 lbs.	X				
Over 75 lbs.	X				

*Additional Comments:* Pushing/Pulling file drawers.

<b>Upper Extremities</b>	<b>Never 0%</b>	<b>Rare 1-5%</b>	<b>Occas. 6-33%</b>	<b>Freq. 34-66%</b>	<b>Cont. 67-100%</b>
Use of Hands					X
Grasp/Grip					X
Pinch/Squeeze				X	
Reach – Overhead			X		
Reach – Shoulder Level				X	
Use of Office Tools					X
Computer Usage					X

*Additional Comments:* Conducted in typical office environment.

<b>PHYSICAL ENDURANCE</b>	<b>Hours /Day</b>	<b>Comments</b>
Sit	6-8	Able to change pos. freq.
Stand	2-4	
Walk	2-4	On level surfaces
Stand / Walk	2-6	On level surfaces
Overall Job Strength:	<b>Sedentary</b>	

<b>COMMUNICATION</b>	<b>(Mark "X" if critical for job).</b>	
Hearing	X	In person and phone
Vision	X	
Talking	X	In person and phone
Writing	X	Reading. Write legibly.

*Additional Comments:*

<b>ENVIRONMENT AND EXPOSURES</b>	<b>(Mark "X" if critical for job).</b>	
General Office	X	
Noise Level	X	Ambient
Weather Conditions		
Airborne Exposures		
Bloodborne Pathogens		
1st Aid/CPR Certificate		

<b>OTHER JOB DEMANDS</b>	<b>Yes/No</b>	<b>Comments</b>
Independent Judgment	Yes	Reactive and Proactive
Analytical Ability	Yes	
Active Listening	Yes	Attentive
Problem Solving	Yes	
Self Accountability	Yes	
Conflict Resolution	Yes	
Positive Regard for Others	Yes	Team player, Congenial & respectful
Flexibility/Adaptability	Yes	
Public Relations	Yes	
Attention to Detail	Yes	Accuracy required
Time Management	Yes	Organizational skills
Objectivity	Yes	
Leadership Skills	Yes	
Frequent Interruptions	Yes	
Study/Apply New Skills	Yes	
Computer Usage	Yes	Proficiency & competency
Driving	Yes	
CDL Licensure	No	

*Additional Comments:*

**Conflict Resolution:** May encounter frustrated and/or potentially angry employees; facilitate positive outcome.

Analyzed By:	Supervisor's Name, Title
Date Reviewed:	

As part of the recruitment/selection or reclassification process, I have been provided with the above list of essential functions and class specification. I certify that I have read and understand the essential functions of this position, and that I am capable of performing each one with or without accommodation. If I need an accommodation to assist in performing any function(s), I have made that known to Human Resources. I understand that if I were to need an accommodation to the essential functions in the future, I will contact Human Resources. I understand that falsification of this certification may constitute grounds for immediate discharge.

\_\_\_\_\_  
Employee's Name (Please print)

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

\* \* \* \* \*

**This entire document with original signatures is to be placed in the employee's personnel file.**

Funding Stream		Amount	Budget	Award Period
<b>PE 01-04</b>	<b>OHA COVID 19 Response</b>	<b>\$117,594</b>	Personal Services & Admin	1/21/20 - 6/30/21
<b>SAIF, CARES Relief Fund Rnds 1 &amp; 2</b>		<b>\$241,597.05</b>	COVID pandemic support	Reimb.
<b>PE 12 - 02</b>	<b>OHA COVID 19 Response (Fed)</b>	<b>\$119,757</b>	> Development of community intervention implementation plan	3/21/20 - 3/15/22
<b>PE 01-05 COVID-19 Local Active Mon. (Fed)</b>		<b>\$253,700</b>	COVID - 19 active monitoring, testing, case invest., contact tracing, isolation & quarantine	6/2020 - 6/30/2021
		204,248.92	2) Inv Fee for Service	March - July
		60,450.74	2) Inv Fee for Service	August
		61,728.71	3) Isol. & quar. Costs (addtl)	July - August
		11,346.12	3) Isol. & quar. Costs	September
		288.21	3) Isol. & quar. Costs	October
		209.11	3) Isol. & quar. Costs	November
		6,151.50	3) Isol. & quar. Costs	December
		<b>344,423.31</b>		
<b>PE 01-06 COVID-19 Reg. Active Mon. (Fed)</b>		<b>\$94,657</b>	Regional COVID-19 active monitoring activities, including epidemiology and surge capacity agreements.	6/2020 - 6/30/21
<b>PE01-07 ELC ED Contact Tracing</b>		<b>\$391,568</b>	COVID Epi and Lab Capacity > Same as PE 01-05, plus vaccine planning and delivery: collaborating with partners;	12/30/20 - 11/30/22
<b>PE 43-06 CARES Flu</b>		<b>\$50,417</b>	Vaccine Clinics > Planning, maintenance and enhancement of local and regional immunizations	7/1/20 - 6/30/24
<b>PE01-09 ELC ED Contact Tracing</b>		<b>\$1,122,827</b>	COVID Epi and Lab Capacity Same as PE 01-07	1/15/21 - 6/30/23
<b>PE01-10 Immunization</b>		<b>\$298,669</b>	CARES Act Immunization > vaccine planning and delivery: collaborating with partners;	7/1/20 - 6/30/24
<b>Col Gorge Health Council</b>		<b>\$200,000</b>	Support for NCPHD staff and communities during COVID pandemic	No Award Period
<b>Pacific Source CCO</b>		<b>\$25,000</b>	COVID pandemic support	No Award Period
<b>Grant County Health Dept.</b>		<b>\$5,000</b>	"Question, Persuade and Refer" - During contact tracing, people will be screened and referred to services if needed	No Award Period
<b>Community Counseling Solutions</b>				
<b>Covid Funding Total</b>		<b>\$3,265,209</b>		
			<b>Amounts by End Date</b>	
<b>Covid Expenditures 3/1/20 - 3/31/21</b>			\$241,597	Reimb
<b>YTD PS</b>	\$1,209,249		\$465,951	6/30/2021
<b>YTD MS</b>	\$265,467		\$344,423	OHA inv. 6/30/2021
<b>Total</b>	\$1,474,716		\$119,757	3/15/2022
			\$391,568	11/30/2022
<b>Balance</b>	<b>\$1,790,493</b>		\$1,122,827	6/30/2023
			\$349,086	6/30/2024
			\$230,000	No end date
			<b>\$3,265,209</b>	

**NCPHD Recap Report**  
7/1/20 to 3/31/21

<b>Account Number</b>		<b>Budgeted</b>	<b>YTD REV</b>	<b>YTD EXP</b>	<b>Balance</b>	<b>Pct</b>	
201 PUBLIC HEALTH FUND							
201.00.1201 NON-DEPARTMENTAL (Interest and SAIF Dividend)	<b>REV</b>	8,000.00	7,439.94	0.00	7,439.94	93.00	
201.23.7141 PUBLIC HEALTH <i>General Fund; Septic; Vital Records</i>	<b>REV</b>	828,831.00	622,511.59			75.11	Co. GF to local match & program support
	<b>EXP</b>	627,110.00		261,734.39	360,777.20	41.74	
201.23.7142 WIC <i>Nutrition for Women &amp; Children</i>	<b>REV</b>	164,370.00	116,858.44			71.09	
	<b>EXP</b>	205,857.00		137,059.27	-20,200.83	66.58	
201.23.7143 IMM. & NURSING SERVICES <i>Child &amp; Adolescent Health</i>	<b>REV</b>	36,193.00	22,364.11			61.79	
	<b>EXP</b>	53,573.00		26,433.93	-4,069.82	49.34	
201.23.7144 REPROD HEALTH <i>Exams &amp; Ed. for Reproductivte Health</i>	<b>REV</b>	267,510.00	150,478.88			56.25	
	<b>EXP</b>	337,865.00		155,659.23	-5,180.35	46.07	
201.23.7145 STATE SUPPORT <i>Exams, treat. &amp; invest. for Com. Disease</i>	<b>REV</b>	837,069.00	749,605.72			89.55	COVID OHA funding
	<b>EXP</b>	1,019,697.00		781,198.28	-31,592.56	76.61	
201.23.7146 ENVIRON. HEALTH <i>Facility inspections &amp; Education</i>	<b>REV</b>	113,000.00	117,224.48			103.74	Maj. of rev. in Jan.
	<b>EXP</b>	163,410.00		82,186.93	35,037.55	50.29	
201.23.7148 PERINATAL HEALTH <i>Home visiting program</i>	<b>REV</b>	124,900.00	147,643.56			118.21	Supports other prog.
	<b>EXP</b>	131,287.00		76,424.97	71,218.59	58.21	
201.23.7149 PH EMERGENCY PREPAREDNES <i>Emergency preparedness</i>	<b>REV</b>	265,139.00	105,332.56			39.73	
	<b>EXP</b>	279,235.00		148,195.91	-42,863.35	53.07	C/O COVID OHA
201.23.7151 PH MODERNIZATION <i>Public Health Modernization</i>	<b>REV</b>	336,719.00	227,603.39			67.59	
	<b>EXP</b>	346,936.00		213,056.86	14,546.53	61.41	
201.23.7152 HEALTH PROMOTION <i>Grants promoting health</i>	<b>REV</b>	174,810.00	172,845.05			98.88	CCO Grants: QIM,
	<b>EXP</b>	142,237.00		92,828.54	80,016.51	65.26	Mejour Juntos; LCAC
201.23.7153 PH PRACTICE - IMM SERVICES <i>Vaccine inventory; monitoring vaccinations</i>	<b>REV</b>	18,346.00	38,839.36			211.70	
	<b>EXP</b>	27,798.00		20,276.07	18,563.29	72.94	COVID Flu
201.23.7154 CACOON & SYSTEMS OF CARE <i>Home visiting program</i>	<b>REV</b>	55,958.00	26,778.92			47.86	
	<b>EXP</b>	48,246.00		25,670.54	1,108.38	53.21	
201.23.7155 TOBACCO PREV & ED <i>Prevention of tobacco use</i>	<b>REV</b>	208,980.00	57,612.46			27.57	
	<b>EXP</b>	208,980.00		40,995.77	16,616.69	19.62	
201.23.7156 WATER <i>Monitoring of public water systems</i>	<b>REV</b>	50,621.00	37,966.00			75.00	
	<b>EXP</b>	56,627.00		39,955.00	-1,989.00	70.56	
201.23.7158 BABIES FIRST <i>Home visiting program</i>	<b>REV</b>	215,662.00	66,050.71			30.63	
	<b>EXP</b>	278,731.00		169,360.64	-103,309.93	60.76	incl local match for TCM
201.23.7159 OREGON MOTHERS CARE <i>OHP application assistance</i>	<b>REV</b>	4,744.00	3,821.50			80.55	
	<b>EXP</b>	17,706.00		11,241.02	-7,419.52	63.49	Supported by Med. Match
201.23.7500 PASS THROUGH <i>DEQ fees</i>	<b>REV</b>	12,000.00	9,500.00			79.17	
	<b>EXP</b>	12,000.00		7,500.00	2,000.00	62.50	
201.23.7999 NON-DEPARTMENTAL (Conting. Unapprop. & Reserves)	<b>REV</b>	0.00	0.00			0.00	
	<b>EXP</b>	229,752.00		0.00		0.00	
<b>PUBLIC HEALTH FUND</b>	<b>REV</b>	<b>3,599,509.00</b>	<b>2,680,476.67</b>			<b>74.47</b>	
	<b>EXP</b>	<b>4,187,047.00</b>		<b>2,289,777.35</b>		<b>54.69</b>	
<b>BEGINNING FUND BALANCE</b>		<b>897,007.38</b>					
<b>ENDING BALANCE YTD</b>		<b>1,287,706.70</b>			<b>390,699.32</b>		<b>Diff. btw total rev. &amp; total exp.</b>

## BUDGET CALENDAR FOR 2021/22

1. Budget meetings with program managers – **Jan. 2021**
2. First draft of budget will be put together before last week of February by Kathi.
3. Budget Team (Leadership Team) will meet as needed to balance budget.
4. Complete second draft done first week of March.
5. NCPHD Board reviews and makes recommendations to budget – **3/9/21.**
6. Send out County budget amounts to Counties – **week of 3/9/21.**
7. Wasco County Management Team Budget Meeting – **4/8/21.**
8. Gilliam County Budget Committee meeting – **5/3/21.**
9. Sherman County Budget Committee meeting **5/12/21 – 5/13/21.**
10. Wasco County Budget Committee meeting **5/11/20 – 5/12/21**
11. Notice of NCPHD Budget Committee Meeting to papers week of **5/3/21.**
12. Begin compilation of Proposed Budget Document week of **5/3/21.**
13. Post Proposed Budget to website at least 10 days prior to Budget Committee Meeting.
14. Budget Document to be distributed to Budget Committee week of **5/10/21.**
15. Budget Committee Session – **5/20/21**
  - Receive Budget Message
  - Review Proposed Budget
  - Approve Budget
16. Complete final Approved Budget Document.
17. Legal Notice of Budget Hearing to paper week of **5/17.**
18. Post Budget to website at least 10 days prior to Budget Hearing.
19. Hold Budget Hearing (Governing Body) and Adopt Budget at **6/8/21** board meeting.



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

**FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2020**



**12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223**

NORTH CENTRAL PUBLIC HEALTH DISTRICT

FINANCIAL REPORT

June 30, 2020

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

JUNE 30, 2020

BOARD OF HEALTH

BOARD MEMBERS	TERM EXPIRATION
Kathy Schwartz, Chair	December 31, 2020
Celeste Hill-Thomas	December 31, 2021
Taylor Steen	December 31, 2020
Leslie Wetherell, Vice Chair	December 31, 2021
Mike Takagi	No Set Date
Tena Ferguson	December 31, 2021
Joan Bird	No set date
Roger J. Whitley	December 31, 2020
Jayne Thompson	No set date

All Board members receive mail at the address below:

ADMINISTRATION

Shellie Campbell, Interim 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 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
(503) 620-2632 ♦ (503) 684-7523 FAX  
www.paulyrogersandcpcpas.com

January 14, 2021

## 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, 2020, 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 as of June 30, 2020, 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.

## **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, the Schedule of Net Pension Liability or Contributions for PERS, the Schedule of Changes in Total OPEB Liability and Related Ratios or Contributions for Post-employment Health Insurance, and the Schedule of Net OPEB Asset or Contributions for RHIA 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 January 14, 2021, 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, 2020**

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 30<sup>th</sup>, 2020. 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 2020 NCPHD financials.**

### **Financial Highlights**

From the 2020 NCPHD financials, the key financial highlights for the period July 1, 2019 to June 30, 2020 include the following:

- The total fund balance of the General Fund ended at a positive \$897,008.
- Overall General Fund revenues were \$3,389,647 and \$2,912,602 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 modified 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 increased from the previous fiscal year. The Statement of Net Position provides the perspective of NCPHD as a whole.

**Table 1**  
**Net Position**

	2020	2019	% Change
<b>ASSETS:</b>			
Current and other assets	1,118,597	561,825	99.1%
Capital assets (net)	33,017	21,547	53.2%
<b>Total Assets</b>	<b>1,151,614</b>	<b>583,372</b>	<b>97.4%</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Pension related deferral	1,373,647	1,490,825	-7.9%
<b>TOTAL ASSETS AND PENSION RELATED DEFERRALS</b>	<b>2,525,261</b>	<b>2,074,197</b>	<b>21.7%</b>
<b>LIABILITIES:</b>			
Current and other liabilities	263,344	188,195	39.9%
Net Pension Liabilities	2,481,582	1,964,342	26.3%
<b>Total Liabilities</b>	<b>2,744,926</b>	<b>2,152,537</b>	<b>27.5%</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Pension related deferral	234,039	313,840	-25.4%
<b>TOTAL LIABILITIES AND PENSION RELATED DEFERRALS</b>	<b>2,978,965</b>	<b>2,466,377</b>	<b>20.8%</b>
<b>NET POSITION:</b>			
Net investment in capital assets	33,017	21,547	53.2%
Unrestricted	-936,574	-553,424	69.9%
Restricted (Grant Carryover)	449,853	139,697	222.0%
<b>Total Net Position</b>	<b>-453,704</b>	<b>-393,232</b>	<b>15.4%</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>2,525,261</b>	<b>2,074,197</b>	<b>21.8%</b>

Total assets and pension related deferrals were \$2,525,261 this includes capital assets. Capital assets increased by 53.2%, this is due to purchase of a vehicle.

Pension related deferral was a required change in 2016 due to changes in reporting requirements. This year the reporting of pension related deferral resulted in a slight decrease.

Total liabilities and pension related deferrals were \$2,978,965 all of which was current as of June 30, 2020. Details of the pension related deferrals are in the required supplementary information section of the financial report. The total net position was (\$453,704). New requirements in 2020 are reporting of OPEB and RHIA health insurance deferrals.

**Table 2  
Governmental Activities**

	2020	2019	% Change
<b>REVENUES:</b>			
Charges for services	\$ 242,279	\$ 242,510	-0.1%
Operating grants / contributions	1,725,190	1,342,253	44.3%
General revenues	1,422,178	1,272,709	-5.2%
<b>Total Revenues</b>	<b>3,389,647</b>	<b>2,857,472</b>	<b>18.5%</b>
<b>EXPENDITURES:</b>			
Public Health	3,373,068	3,198,697	5.5%
<b>Total Expenses ( incl. pension related)</b>	<b>3,373,068</b>	<b>3,198,697</b>	<b>5.5%</b>
Change in Net Position	16,579	-341,225	-103.8%
Beginning Net Position	-470,283	-50,955	822.9%
<b>Ending Net Position</b>	<b>\$ -453,704</b>	<b>\$ -392,180</b>	<b>16.6%</b>

The total revenue in Table 2 “Governmental Activities” shows an 18.5% increase. This is mainly due to an increase in funding for the COVID 19 pandemic.

The total program expenses for Public Health shows an increase. The expense amount includes pension related expense added by GASB #68 for PERS, OPEB, and RHIA liability. The actual expenditures through June 30, 2020 are reflected in the “Schedule of Revenues, Expenditures, and Changes in Fund Balance in the financials section.

### Requests for Information

This financial report provides a general overview of NCPHD’s finances. Send questions concerning any of the information provided in this report or requests for additional information to the Director, 419 E 7<sup>th</sup> St., The Dalles, OR 97058.

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NORTH CENTRAL PUBLIC HEALTH DISTRICT

BASIC FINANCIAL STATEMENTS



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**NORTH CENTRAL PUBLIC HEALTH DISTRICT**

**STATEMENT OF NET POSITION**  
**at June 30, 2020**

ASSETS:

Current:	
Cash and cash equivalents	\$ 737,057
Accounts receivable	351,268
Prepaid expense	5,395
OPEB RHIA Asset	24,877
Non-current:	
Capital assets, net	33,017
Total Assets	1,151,614

DEFERRED OUTFLOWS OF RESOURCES:

Pension related deferrals - PERS	1,358,264
OPEB related deferrals - Health Insurance	15,349
RHIA Related Deferrals - OPEB	34
	34

TOTAL ASSETS AND PENSION RELATED DEFERRALS \$ 2,525,261

LIABILITIES:

Current:	
Accounts payable	\$ 75,183
Payroll liabilities	121,529
Accrued vacation	66,632
Non-current:	
Net pension liability - PERS	2,397,049
OPEB Liability - Health Insurance	84,533
	84,533
Total Liabilities	2,744,926

DEFERRED INFLOWS OF RESOURCES:

Pension related deferrals - PERS	225,539
OPEB Related Deferrals - Health Insurance	2,490
RHIA Related Deferrals - OPEB	6,010
	6,010

TOTAL LIABILITIES AND PENSION RELATED DEFERRALS 2,978,965

NET POSITION:

Net Investment in Capital Assets	33,017
OPEB RHIA Asset	24,877
Restricted for:	
Grants	449,853
Unrestricted	(961,451)
	(961,451)
Total Net Position	(453,704)

TOTAL LIABILITIES, PENSION RELATED DEFFERALS AND NET POSITION \$ 2,525,261

See accompanying notes to the basic financial statements.

**NORTH CENTRAL PUBLIC HEALTH DISTRICT**

**STATEMENT OF ACTIVITIES  
for the Year Ended June 30, 2020**

<u>FUNCTIONS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>		<u>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION</u>
		<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	
Public Health	\$ 3,373,068	\$ 242,279	\$ 1,725,190	\$ (1,405,599)
Total Governmental Activities	<u>\$ 3,373,068</u>	<u>\$ 242,279</u>	<u>\$ 1,725,190</u>	<u>(1,405,599)</u>
General Revenues				
County				917,427
Interest				11,125
School Contracts				65,362
Miscellaneous				<u>428,264</u>
Total General Revenues				<u>1,422,178</u>
Changes in Net Position				16,579
Beginning Net Position (restated for GASB 75)				<u>(470,283)</u>
Net Position – Ending				<u>\$ (453,704)</u>

See accompanying notes to the basic financial statements.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

BALANCE SHEET – GOVERNMENTAL FUND

at June 30, 2020

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	<u>GENERAL FUND</u>
ASSETS:	
Cash and cash equivalents	\$ 737,057
Accounts receivable	351,268
Prepaid expenditures	<u>5,395</u>
Total Assets	<u>\$ 1,093,720</u>
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Accounts payable	\$ 75,183
Payroll liabilities	<u>121,529</u>
Total Liabilities	<u>196,712</u>
Fund Balances:	
Nonspendable	5,395
Restricted for:	
Grants	449,853
Unassigned	<u>441,760</u>
Total Fund Balance	<u>897,008</u>
Total Liabilities and Fund Balances	<u>\$ 1,093,720</u>

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, 2020**

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Total Fund Balances - Governmental Fund \$ 897,008

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. (2,397,049)

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.

Deferred Inflows of Resources - PERS	(225,539)
Deferred Outflows of Resources - PERS	1,358,264
Deferred Inflows - OPEB Health Insurance	(2,490)
Deferred Outflows - OPEB Health Insurance	15,349
Deferred Inflows - RHIA	(6,010)
Deferred Outflows - RHIA	34

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.

Accrued Vacation	(66,632)
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OPEB Liability - Health Insurance	(84,533)
OPEB - RHIA Asset	24,877

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.

Capital assets, net of depreciation	33,017
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Net Position	\$ (453,704)
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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, 2020**

---

	<u>GENERAL FUND</u>
REVENUES:	
Local Sources	
Interest	\$ 11,125
County grants	917,427
School Contracts	65,362
Contributions	143,504
Fees	242,279
Miscellaneous	428,264
Federal and State sources	<u>1,581,686</u>
 Total Revenues	 <u>3,389,647</u>
EXPENDITURES:	
Personal Services	2,286,549
Materials and Services	606,304
Capital Outlay	<u>19,749</u>
 Total Expenditures	 <u>2,912,602</u>
 Net Change in Fund Balance	 477,045
 Beginning Fund Balance	 <u>419,963</u>
 Ending Fund Balance	 <u><u>\$ 897,008</u></u>

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, 2020**

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Total Net Changes in Fund Balances - Governmental Funds		\$	477,045
<p>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.</p>			
			(476,967)
<p>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.</p>			
Capital Asset Addition			19,749
Depreciation Expense			(8,279)
OPEB Liability Expense (Income)			
OPEB - Health Insurance	15,188		
OPEB - RHIA	<u>10,142</u>		25,330
<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>			
Changes in Accrued Vacation			<u>(20,299)</u>
Change in Net Position of Governmental Activities		\$	<u><u>16,579</u></u>

See accompanying notes to the basic financial statements.

NORTH CENTRAL PUBLIC HEALTH DISTRICT  
THE DALLAS, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS



NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

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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

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1. 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 net position includes the 2018 Reg Qual Pool (QIM), 2019 Reg Qual Pool (QIM), Mejour Juntos, Smoking Cessation, Sherman County LCAC, COVID-19 State PE 01-04, OHA Federal – COVID PE 12-02, COVID-19 Pacific Source and COVID-19 CGHC.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

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1. 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

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1. 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

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1. 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 2018 Reg Qual Pool (QIM), 2019 Reg Qual Pool (QIM), Mejour Juntos, Smoking Cessation, Sherman County LCAC, COVID-19 State PE 01-04, OHA Federal – COVID PE 12-02, COVID-19 Pacific Source and COVID-19 CGHC.
- 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.
- Unassigned is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance.

There were no committed and assigned 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

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1. 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 and OPEB 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, 2020, there were deferred outflows representing PERS pension, Health Insurance OPEB, and RHIA 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, 2020, there were deferred inflows representing PERS pension, Health Insurance OPEB and RHIA related deferrals reported in the statement of net position.

NORTH CENTRAL PUBLIC HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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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, 2020 was \$55,825 all of which was covered by federal depository insurance.

At June 30, 2020 cash and cash equivalents consisted of the following:

Bank Demand Deposits	\$ (883)
LGIP	<u>737,940</u>
Total	<u>\$737,057</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, 2020, 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

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2. CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk - Investments

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, 2020, the only investment was in the Local Government Investment Pool.

There were the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in months)</u>		
		<u>Less than 3</u>	<u>3-18</u>	<u>18-59</u>
State Treasurer's Investment Pool	<u>\$ 737,940</u>	<u>\$ 737,940</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ 737,940</u>	<u>\$ 737,940</u>	<u>\$ -</u>	<u>\$ -</u>

3. CONCENTRATIONS

Revenue received from the Oregon Health Authority, PE 51-02 Regular Partnership Implementation, and Wasco County represented 39%, 8% and 19% of total revenue respectively for the year ended June 30, 2020.



NORTH CENTRAL PUBLIC HEALTH DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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4. CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2020 are as follows:

	<u>July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2020</u>
Capital Assets				
Automobiles	\$ 20,822	\$ 19,749	\$ -	\$ 40,571
Equipment	<u>17,380</u>	<u>-</u>	<u>-</u>	<u>17,380</u>
Total	<u>38,202</u>	<u>19,749</u>	<u>-</u>	<u>57,951</u>
Accumulated Depreciation				
Automobiles	14,172	5,796	-	19,968
Equipment	<u>2,483</u>	<u>2,483</u>	<u>-</u>	<u>4,966</u>
Total	<u>16,655</u>	<u>8,279</u>	<u>-</u>	<u>24,934</u>
Total Net Capital Assets	<u>\$ 21,547</u>			<u>\$ 33,017</u>

All depreciation is allocated to public health.

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:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

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

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

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5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

- 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 one 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 their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

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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. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
- 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.

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, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, 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, 2020 were \$373,717, excluding amounts to fund employer specific liabilities.

PENSION ASSET OR LIABILITY

At June 30, 2020, the District reported a net pension liability of \$2,397,049 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2017. 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, 2019 and 2018, the District's proportion was .014 percent and .013 percent, respectively. Pension expense for the year ended June 30, 2020 was \$476,967.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

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5. DEFINED BENEFIT PENSION PLAN (CONTINUED).

The rates in effect for the year ended June 30, 2020 were:

- (1) Tier 1/Tier 2 – 28.29%
- (2) OPSRP – 20.21%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 132,190	\$ -
Changes in assumptions	325,187	-
Net difference between projected and actual earnings on investments	-	(67,954)
Changes in proportionate share	468,888	(156,053)
Differences between employer contributions and employer's proportionate share of system contributions	58,282	(1,532)
Subtotal - amortized deferrals (below)	984,547	(225,539)
District contributions subsequent to measurement date	373,717	-
Deferred outflow (inflow) of resources	\$ 1,358,264	\$ (225,539)

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, 2021.

Subtotal amounts related to pension as deferred outflows of resources, \$984,547 and deferred inflows of resources, (\$225,539) net to \$759,008 and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2020	\$ 441,548
2021	93,139
2022	124,982
2023	90,474
2024	8,865
Thereafter	-
Total	\$ 759,008

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-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, 2019 through June 30, 2021, 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, 2017 rolled forward to June 30, 2019
Experience Study Report	2016, Published July 26, 2017
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	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service
Mortality	Healthy retirees and beneficiaries: RP-2014 Health annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.

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 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Assumed Asset Allocation:**

Asset Class/Strategy	Low Range	High Range	OIC Target
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 Investments	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100.0%

(Source: June 30, 2019 PERS CAFR; p. 100)

**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 2017 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 Allocation	Compound Annual (Geometric) Return
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.38%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.31%	6.69%
Micro Cap US Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Market Equities	4.13%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equity	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2019 PERS CAFR; p. 74)

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 of June 30, 2019 and 2018 was 7.20 percent for both years, 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 7.20 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 (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

	1% Decrease <u>(6.20%)</u>	Discount Rate <u>(7.20%)</u>	1% Increase <u>(8.20%)</u>
District's proportionate share of the net pension liability	\$ 3,838,660	\$ 2,397,049	\$ 1,190,618

**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.

There are no changes subsequent to the June 30, 2019 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

**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

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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, 2020.

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 employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2021. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer’s portion is determined by comparing the employer’s actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District’s contributions to RHIA, which equaled the required contributions for the year, are included in the PERS contributions, See Note 5.

At June 30, 2020, the District reported a net OPEB asset of \$24,877 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2019, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2017. Consistent with GASB Statement No. 75, paragraph 59(a), the District’s proportion of the net OPEB asset is determined by comparing the employer’s actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement dates of June 30, 2019 and 2018, the District’s proportion was .013percent and .011 percent, respectively. OPEB income for the year ended June 30, 2020 was \$10,142.

**Components of OPEB Expense/(Income):**

Employer's Proportionate share of collective system OPEB Expense/(Income)	\$	(3,235)
Net amortization of employer-specific deferred amounts from:		
- Changes in proportionate share (per paragraph 64 of GASB 75)		(521)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)		-
Employer's Total OPEB Expense/(Income)	<u>\$</u>	<u>(3,756)</u>

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

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

**Components of Deferred Outflows/Inflows of Resources:**

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 3,281
Changes of assumptions	-	26
Net Difference between projected and actual earnings on investment	-	1,536
Changes in proportionate share	34	1,167
Differences between employer contributions and employer's proportionate share of system contributions	-	-
Total (prior to post-MD contributions)	34	6,010
Contributions subsequent to measurement date	N/A	-
Net deferred outflow (inflow) of resources	\$ 34	\$ 6,010

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2021.

Subtotal amounts related to OPEB as deferred outflows of resources, \$(6,010), and deferred inflows of resources, \$34, net to (\$5,976) and will be recognized in OPEB expense as follows:

<u>Year ending June 30,</u>	
2021	\$ (3,024)
2022	(2,772)
2023	(337)
2024	158
2025	-
Thereafter	-
Total:	<u>\$ (5,976)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2019. That independently audited report was dated March 4, 2020 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2019/PERS%20GASB%2075%20RHIA%20Report%20FY%206.30.19.pdf>

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

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

ACTUARIAL VALUATIONS

The employer contribution rates effective July 1, 2019 through June 30, 2021, 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, 2017 rolled forward to June 30, 2019
Experience Study Report	2016, Published July 26, 2017
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Retiree healthcare participation	Healthy retirees: 35%; Disabled retirees: 20%
Mortality	Healthy retirees and beneficiaries: RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

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6. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (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 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

**Discount Rate:**

The discount rate used to measure the total OPEB liability as of the measurement dates of June 30, 2019 and 2018 was 7.20 and 7.20 percent, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA 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 OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

**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 2017 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.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Compound Annual (Geometric) Return</b>
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.38%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.31%	6.69%
Micro Cap US Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Market Equities	4.13%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equity	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2019 PERS CAFR; p. 74)

Sensitivity of the District’s proportionate share of the net OPEB liability/(asset) to changes in the discount rate – The following presents the District’s proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 7.20 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 (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
District's proportionate share of the net OPEB liability (asset)	\$ (19,286)	\$ (24,877)	\$ (29,641)

**Changes Subsequent to the Measurement Date**

There are no changes subsequent to the June 30, 2019 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

**7. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE**

Post-Employment Health Care Benefits

Plan Description:

The District maintains a single employer retiree benefit plan that provides post-employment health, dental, vision and life insurance benefits to eligible employees and their spouses. There are active and retired members in the plan. Benefits and eligibility for members are established through the collective bargaining agreements. The plan does not issue separate basic financial statements.

The district’s post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retire claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the District’s implicit employer contribution.

The District reports Other Postemployment Benefits under GASB Statement No. 75. This allows the District to report as liability for other post-employment benefits consistent with newly established generally accepted accounting principles and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements.

Annual OPEB Cost and Total OPEB Liability - The annual other postemployment benefit (OPEB) cost is calculated based on the Total OPEB Liability, an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. For detailed information and a table showing the components of the District’s annual OPEB costs and liabilities, see page 33.

**Total other Post Employment Benefit Liability**

The District’s total pension liability and total other post-employment benefits were measured as of June 30, 2019 and determined by an actuarial valuation as of July 1, 2018.

Actuarial Methods and Assumptions - The total other post-employment benefit liability in the July 1, 2019 actuarial valuation was calculated based on the discount rate and actuarial assumptions below, and was then projected forward/backward to the measurement date. Discount Rate 3.50%, Inflation 2.50%, Salary Increases 3.5%, and Actuarial Cost Method is Entry Age Normal Level Percent of Pay. Mortality rates are based on RP 2014, Employee/Healthy Annuitant, sex distinct, generational. Turnover, Disability and Retirement rate assumptions are based off the valuation of benefits under Oregon PERS.

Changes in the Net Other Post-Employment Benefit Liability

Total OPEB Liability at June 30, 2019	\$	86,862
Changes for the year:		
Service Cost		6,987
Interest		3,331
Changes of assumptions or other input		3,052
Differences between expected and actual experience		-
Benefit Payments		(15,699)
Total OPEB Liability at June 30, 2020	\$	<u>84,533</u>

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

**6. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE (CONTINUED)**

Sensitivity of the Total Post-Employment Benefit Liability to changes in the discount and trend rates

The following presents the Total OPEB Liability of the plan, calculated using the discount rate as of the measurement date, as well as what the Plan’s Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption:

	1% Decrease 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
Total OPEB Liability	\$ 92,108	\$ 84,533	\$ 77,874

  

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 1,175	\$ 84,533	\$ 1,436

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Benefits:

	Deferred Inflow of Resources	Deferred Outflow of Resources
Difference between expected and actual experience	\$ -	\$ 117
Changes of assumptions or inputs	(2,490)	2,761
Subtotal - Amortized Deferrals (below)	(2,490)	2,878
Benefit Payments	-	12,471
Deferred outflow (inflow) of resources	\$ (2,490)	\$ 15,349

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability in the fiscal year ended June 30, 2021.

Subtotal amounts related to OPEB as deferred outflows of resources, \$2,878, and deferred inflows of resources \$(2,490), net to \$388 and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2021	(247)
2022	(247)
2023	(247)
2024	279
2025	492
Thereafter	358
Total	\$ 388

NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

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6. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE (CONTINUED)

As of the July 1, 2019 valuation date, the following employees were covered by the benefit terms:

<b>Number of Members</b>	
Active	27
Retired Members	<u>1</u>
Total	28

7. DEFERRED COMPENSATION PLAN (457)

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.

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.

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. However, the District expects the reduction of economic activity to negatively impact funds.

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*.



NORTH CENTRAL PUBLIC HEALTH DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

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11. RESTATEMENT OF NET POSITION

Due to the latest actuarial valuation of the District's OPEB benefits for health insurance, as restatement of the prior net position at June 30, 2019, was required to record the OPEB health insurance liability and RHIA asset at the prior measurement date. The restatement is as follows:

Net Position - Beginning as previously reported	\$ (392,180)
June 30, 2019 Health Insurance Liability	(86,862)
June 30, 2019 RHIA Asset	<u>8,759</u>
Net Position - Beginning as restated	<u>\$ (470,283)</u>

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, 2020**

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local Sources			
Interest	\$ 8,000	\$ 11,125	\$ 3,125
County grants	732,753	917,427	184,674
School Contracts	49,500	65,362	15,862
Contributions/Donations	-	143,504	143,504
Fees	256,100	242,279	(13,821)
Miscellaneous	416,000	428,264	12,264
Federal and State sources	1,379,600	1,581,686	202,086
Total Revenues	2,841,953	3,389,647	547,694
<b>EXPENDITURES:</b>			
Personal Services	2,581,057	2,286,549	294,508
Materials and Services	423,272	606,304	(183,032)
Capital Outlay	-	19,749	(19,749)
Contingency	37,624	-	37,624
Total Expenditures	3,041,953	2,912,602	129,351
Net Change in Fund Balance	(200,000)	477,045	677,045
Beginning Fund Balance	400,000	419,963	19,963
Ending Fund Balance	\$ 200,000	\$ 897,008	\$ 697,008

NORTH CENTRAL PUBLIC HEALTH DISTRICT  
DALLES, OREGON

REQUIRED SUPPLEMENTARY INFORMATION  
At June 30, 2020

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) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.0139 %	\$ 2,397,049	\$ 1,432,451	167.3 %	80.2 %
2019	0.0130	1,964,342	1,162,379	169.0	82.1
2018	0.0108	1,450,687	1,088,938	133.2	83.1
2017	0.0151	2,262,250	937,468	241.3	80.5
2016	0.0000	-	1,100,606	-	91.9
2015	0.0000	-	445,288	-	103.6
2014	0.0000	-	-	-	92.0

The amounts presented for each fiscal year were actuarially 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

Year	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
2020	\$ 373,717	\$ 373,717	\$ -	\$ 1,349,503	27.7 %
2019	257,031	257,031	-	1,432,451	17.9
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 actuarially 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.

NORTH CENTRAL PUBLIC HEALTH DISTRICT  
THE DALLES, OREGON  
 SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
 OTHER POST EMPLOYMENT BENEFITS  
 June 30, 2020

**OPEB: (HEALTH INSURANCE)  
 SCHEDULE OF FUNDING PROGRESS**

Year Ended June, 30	OPEB Liability Beginning of Year	Service Cost	Liability Interest	Changes of Benefit Terms	Changes of Assumptions	Benefit Payments	OPEB Liability End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2020	\$ 86,862	\$ 6,987	\$ 3,331	\$ -	\$ 3,052	\$ (15,699)	\$ 84,533	N/A	N/A *
2019	N/A	N/A	N/A	-	N/A	N/A	86,862	N/A	N/A

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Year Ended June, 30	(a) Actuarially Determined Contribution	(b) Contributions During Year	(b) - (a) Difference	(c) Covered Payroll	(b/c) Contributions as a Percentage of Payroll
2020	\$ 6,987	\$ -	\$ N/A	\$ N/A	\$ N/A
2019	\$ -	\$ -	\$ N/A	\$ N/A	\$ N/A

The above table presents the most recent calculation of the post-retirement health insurance under GASB 75 and it provides information about the total plan unfunded liability.

This Schedule is 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.

\* Information not available

NORTH CENTRAL PUBLIC HEALTH DISTRICT  
THE DALLES, OREGON

REQUIRED SUPPLEMENTARY INFORMATION  
At June 30, 2020

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB ASSET FOR RHIA

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset (NOA)	(b) Employer's proportionate share of the net OPEB asset (NOA)	(c) Employer's covered payroll	(b/c) NOA as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB asset
2020	0.0129 %	\$ 24,877	\$ 1,432,451	1.737 %	144.4 %
2019	0.0108	12,087	1,162,379	1.040	124.0
2018	0.0103	4,303	1,088,938	0.395	108.9

The amounts presented for each fiscal year were actuarially 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

Year Ended June 30,	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
2020	\$ N/A	\$ N/A	\$ -	\$ 1,349,503	- %
2019	N/A	N/A	-	1,432,451	-
2018	N/A	N/A	-	1,162,379	-

The amounts presented for each fiscal year were actuarially 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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**PAULY, ROGERS, AND CO., P.C.**  
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January 14, 2021

### **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, 2020, and have issued our report thereon dated January 14, 2021. 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.

### Employee Survey:

- What is working well within the Health District team and why?
- What is not working within the Health District team and why?
- What qualities are most important to you in a leader?
- What would your ideal director add to the team?
- In regards to previous directors, what worked well and what didn't?
- If you were on the recruiting committee, what would you be looking for in an applicant?

### Community Survey:

- What is working well within the Health District and why?
- What is not working within the Health District and why?
- What do you feel are the most important qualities or skills for this position?
- What would your ideal director add to the district and the community?
- In regards to previous directors, what worked well and what didn't?
- If you were on the recruiting committee, what would you be looking for in an applicant?
- Is there any more information or recommendations you would like the Board of Commissioners to consider with regards to the Director position?



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

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**North Central Public Health District**  
*"Caring For Our Communities"*

**NCPHD Contracts Summary for Board of Health Meeting of April 13<sup>th</sup>, 2021**

**Submitted By: Shellie Campbell, Interim Director**

1. **Overdose Prevention SUBCONTRACT**, between Wasco County and North Central Public Health District (NCPHD) for overdose prevention activities to include response, planning, naloxone assessment in the communities and a prevention project.
  - a. *Fiscal Impact:* None
  
2. **AGREEMENT** between the Columbia River Inter-Tribal Fish Commission (CRITFC) and North Central Public Health District (NCPHD) for community engagement contact tracing.
  - a. *Fiscal Impact:* None.
  
3. **OHA Agreement Number 2020-0178-026 ARIAS Security and Privacy AGREEMENT** between the State of Oregon - Oregon Health Authority and North Central Public Health District (NCPHD) for use of the COVID-19 software.
  - a. *Fiscal Impact:* None



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

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**North Central Public Health District**  
*"Caring For Our Communities"*

**NCPHD Contracts Summary for Board of Health Meeting of May 11<sup>th</sup>, 2021**

**Submitted By: Shellie Campbell, Interim Director**

1. **AGREEMENT** between QUIDEL Corporation and North Central Public Health District (NCPHD) for SOFIA 2 Sars Antigen and Virena placement lab testing equipment use.
  - a. *Fiscal Impact:* Initial cost of \$4,575.
  
2. **OHA 159826-18 FY21exe**, Eighteenth Amendment to Oregon Health Authority 2019-2021 Intergovernmental Agreement for the financing of Public Health Services.
  - a. *Fiscal Impact:* Additional \$288.21 for COVID monitoring.
  
3. **OHA 159826-19 FY21 exe**, Nineteenth Amendment to Oregon Health Authority 2019-2021 Intergovernmental Agreement for the financing of Public Health Services.
  - a. *Fiscal Impact:* Additional \$392,065.32 for COVID contact tracing and monitoring.
  
4. **AGREEMENT** between the Columbia Gorge Health Council (CGHC) and North Central Public Health District (NCPHD) to allow NCPHD to redirect moneys awarded of \$16,610 for a VISTA from use on substance abuse to work on COVID.
  - a. *Fiscal Impact:* None.
  
5. **AMENDMENT "9" CONTRACT** between Oregon Child Development Coalition (OCDC) and North Central Public Health District (NCPHD) for school Registered Nursing services.
  - a. *Fiscal Impact:* Payment to NPCHD of \$6,720.
  
6. **UMATILLA COUNTY SUBCONTRACT** between Umatilla County and North Central Public Health District (NCPHD) for public health modernization work implementation activities to include decrease of communicable disease in HSPR Region 9 counties.
  - a. *Fiscal Impact:* Cost to NCPHD of \$28,401.



**North Central Public Health District**  
*"Caring for Our Communities"*

**NCPHD Interim Directors Report for Board of Health Meeting of May 11<sup>th</sup>, 2021**  
**Presented by Shellie Campbell, Interim Director**

It has been a full year since we stepped in to the COVID-19 world. NCPHD staff, community partners, community members and everyone else involved is exhausted by the pandemic. But, we carry on!

In March and April vaccination clinics were held at The Readiness Center on Tuesday, Wednesday, and Thursday each week. In addition, NCPHD held out clinics in Wasco, Sherman and Gilliam Counties. We have watched our vaccination numbers move up and we were motivated by the number of people wanting the vaccine and showing up at the clinics. As we moved in to May we have seen a decline in the number of people participating in the vaccine clinics. This is something we are seeing across the United States. We are working closely with our community partners to come up with creative avenues to get folks the vaccine. We held a Friday Night Lights vaccine event at the Wahtonka field where we vaccinated 240 people. The focus was 16 and 17 year olds getting the Pfizer vaccine. It was a great event!

We are now looking at expanding our "Mobile Clinic Events". Our first event was held in The Dalles and we worked with the County, The Chamber, and local restaurants to hold "Take a BITE out of COVID". The mobile van visited 4 restaurants and offered the J&J (one dose and done) vaccine for free. Everyone who received the shot got a \$10.00 token that was used towards their food purchase. More mobile clinics are in the works to take place at other restaurants or businesses. We are grateful to The Chamber and County in their support and creativity!

We are also working closely with the community to prepare for Harvest Season and reach out to migrant workers and seasonal farm workers to provide education that is linguistically and culturally appropriate around the importance of getting vaccinated.

NCPHD staff continues to step up to the plate in providing time and energy. Being flexible with their work schedules and jumping in where they are needed. We have also had a wealth of volunteers helping at the vaccine clinics. To date, our MRC (Medical Reserve Corp) and volunteers have put in over 1400 hours. We are forever grateful for their help!

Staffing has been an on-going challenge with the pandemic. We quickly added several staff last year and have continued to evaluate and adjust our staffing needs as the work continues. We also have Kathi Hall, our finance manager, retiring in July. Kathi has been with NCPHD since the beginning. Her work ethic, caring heart and extensive knowledge with state funding, grants, finance, taxes, etc. will be missed. We wish her the best in her retirement. She has been such a valuable member of the NCPHD family. We are currently working on hiring for her position.

We ask that all Board of Health members reach out in their community and encourage their members to continue to follow OHA guidelines, wear their mask and get vaccinated!