

SOUTH GILLIAM COUNTY HEALTH DISTRICT

MEETING AGENDA

DATE: Monday, January 19, 2026

PLACE: South Gilliam Health Center-Conference Room

TIME: 6:00 PM

BOARD: Mary Reser, Chair; Kelly Smith, Vice-Chair; Molly Routson, Director; Hanna Bass, Director; Damon Holland, Director

REGULAR MEETING

- Call meeting to order
- Agenda Revision/Additions
- Public comments
- Financial Reports: December 2025
 - SGCHD
 - SGCAS
- Approval of bills
- Approval of minutes: December 2025 Meeting Minutes
- New Business
 - 2024/25 Audit
 - Deficiency letter
 - Letter from Attorney
 - Harper Donation
 - Little Library
 - Board Training?
- Old Business
 - Nursing Agreement w/ SSV
 -
- Reports
 - Ambulance
 - Clinic
 - Public Health
- Director comments
- Adjournment

Next regular meeting: Monday, February 16, 2026 – 6:00 PM

Virtual access: <https://zoom.us/j/98304228224?pwd=yI9kOfsgBxi4AKA6x6z9pWMK6cwhKr.1>

Meeting ID: 983 0422 8224 Meeting passcode: 058450

Appointments and discussion items may require action. The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting by contacting Margaret Takagi or Debbie Lyda at 541-626-7081. As this is a regular meeting of the South Gilliam County Health District, other matters may be addressed.

**SOUTH GILLIAM COUNTY HEALTH DISTRICT
MINUTES**

DATE: Monday, December 15, 2025
PLACE: South Gilliam Health Center, Condon
PRESENT: Mary Reser, Chair; Kelly Smith, Vice Chair; Molly Routson, Director; Damon Holland, Director; Lisa Bettencourt, Clinic Administrator; DaiLene Wilson, Public Health Administrator; Cindy Hinton, Ambulance Coordinator.
ABSENT: Hanna Bass, Director

REGULAR MEETING

A quorum of board members was established.

Chair, Mary, called the regular meeting to order at 6:08 p.m.

Agenda Revisions/Additions

Lisa added Advantage Dental Agreement to Old Business and Life Flight Contract to New Business. She also requested to move Swear Damon In to the beginning of the agenda.

Public Comment

Chair, Mary, called for public comment and there was none.

Financial Reports

The Board reviewed the financial reports for the Health District and the Ambulance Service for November. Kelly made a motion and Molly seconded to approve the financial reports for both. Motion passed unanimously with votes, Mary-yes, Damon-yes, Molly-yes, Kelly-yes.

Bills

The Board reviewed the bills for the Health District and the Ambulance Service for November. Molly moved to approve the bills and Kelly seconded the motion. Motion passed unanimously with votes, Mary-yes, Damon-yes, Molly-yes, Kelly-yes.

Minutes

Kelly made a motion and Molly seconded to approve the minutes from the November meeting. Motion passed unanimously with votes, Mary-yes, Damon-yes, Molly-yes, Kelly-yes.

NEW BUSINESS

Swear Damon In-Damon took the oath of office to serve on the South Gilliam County Health District Board.

Partnership with SSV-Lisa reported that Hanna (Summit Springs Village Administrator) approached her about a possible partnership between the clinic and SSV for nursing services. Lisa explained that she and Hanna loosely talked about SSV contracting with the clinic for up to 4 hours per week of Ashleigh's time. Lisa said that she spoke with clinic staff and Dr. Edwards about the idea. Ashleigh is interested in doing this as long as it doesn't end up being a lot more time and as long as she's not the nurse "on call." DaiLene felt like from Public Health perspective that Ashleigh likely has time, but also wants to make sure it doesn't overwhelm Ashleigh. Both PA's were also in agreement, as well as Dr. Edwards. The board discussed and were in agreement with moving forward with the plan, but want to also make sure Ashleigh doesn't get overwhelmed.

The board requested that once an agreement is settled on, that the written agreement/contract be presented to our attorney for review.

SDAO Conference-Lisa shared dates and cost of the SDAO conference with the board. It was requested if board members would like to attend, please let Lisa know and she will get people signed up. The district has the budget to pay for the registration fee for board members interested in attending.

Staff Appreciation-Lisa shared that she would like to purchase prime ribs for clinic employees and upon discussion with Josh at Two Boys, he is able to get nice sized prime ribs for under \$100 each. A gift card will be purchased for the contracted maintenance and cleaning people. The board was in agreement.

Life Flight/Ambulance Contract-Cindy Hinton was present and explained that the ambulance service would like to contract with Life Flight to manage the Tri-County Ambulance Memberships. Tri-County Ambulance Memberships will go up in cost about \$20 per membership, but the ambulance will receive more funding back from the memberships, it will reduce the paperwork burden to the ambulance and they will receive monthly reports rather than quarterly, which will make billing easier for the ambulance. Molly made a motion and Kelly seconded to approve Cindy/Shannon to sign the contract between the ambulance and Life Flight once our attorney has reviewed it. Motion passed unanimously with votes, Mary-yes, Damon-yes, Molly-yes, Kelly-yes.

OLD BUSINESS

Advantage Dental Agreement-Lisa explained that per the discussion from last month, Advantage Dental will be utilizing space at the clinic a few times per year to see Oregon Health Plan members. Lisa shared the service agreement received from Advantage Dental. Kelly moved and Damon seconded to approve Lisa to sign the agreement once the attorney has reviewed it. Motion passed unanimously with votes, Mary-yes, Damon-yes, Molly-yes, Kelly-yes.

REPORTS

Ambulance- Cindy Hinton was present to share the ambulance report. She shared that the ambulance responded to 16 calls in November with 14 being transports, 1 a non-transport and 1 life alert. So far for December, there have been 9 calls, with 4 being transports, 4 non-transports and 1 cell phone dial. She said the EMR class is going very well and they are excited to have more responders since there have been such an increase in calls. Finally, case reviews are scheduled in January with Dr. Edwards.

Clinic-Lisa shared that the policy review required every 2 year per RHC standards has almost been complete. She also shared as a reminder that she will be out of the clinic next week.

Public Health-Dailene said that the 3 big plans/projects she's been working on will likely be complete and turned in by the end of this week! It is a huge burden off of the plate. She shared that the email to schedule the exit interview for the Triennial Review was received today and will likely happen before the end of the year. Finally, she met with the state reviewer who reviewed the Environmental Health program that is contracted through Umatilla Co. Overall, there were no big concerns with that review.

DIRECTOR COMMENTS

None

Adjourn

The meeting was adjourned at 6:54 p.m.

The next regular meeting will be January 19, 2026 @6:00 p.m.

MARY RESER, Chair

LISA BETTENCOURT, Clinic Administrator

SOUTH GILLIAM HEALTH CENTER

Balance Sheet

As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1000 · CHECKING	65,149.10
1100 · LGIP	
EQUIP RES	63,064.92
FACILITIES FUND	132,215.66
HEALTH FUND	40,848.21
PATIENT ASSISTANCE FUND	14,456.34
PUBLIC HEALTH DEPT. STATE/FED	
212-100-5-20-2204 COVIDCares-09	61,857.50
	<hr/>
Total PUBLIC HEALTH DEPT. STATE/FED	61,857.50
1100 · LGIP - Other	<hr/>
	490,983.24
Total 1100 · LGIP	<hr/>
Total Checking/Savings	803,425.87
Accounts Receivable	
1200 · Accounts Receivable	<hr/>
	-264.92
Total Accounts Receivable	<hr/>
Other Current Assets	
A/R Offset	264.92
2120 · Payroll Asset	-0.37
	<hr/>
Total Other Current Assets	264.55
Total Current Assets	<hr/>
TOTAL ASSETS	868,574.60
TOTAL ASSETS	<hr/>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · P/R Liability Offset	0.43
2020 · Payroll Liabilities	<hr/>
	-51.30
Total Other Current Liabilities	<hr/>
Total Current Liabilities	-50.87
Total Liabilities	<hr/>
Equity	
3900 · Retained Earnings	648,010.68
Net Income	<hr/>
	220,614.79
Total Equity	<hr/>
TOTAL LIABILITIES & EQUITY	868,625.47
TOTAL LIABILITIES & EQUITY	<hr/>
	868,574.60

SOUTH GILLIAM HEALTH CENTER
Profit & Loss Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
BALANCE FORWARD				
NET WORKING CAPITAL	0.00	110,000.00	-110,000.00	0.0%
Public Health Co. Contribution	0.00	200,000.00	-200,000.00	0.0%
Public Health Indirect Costs	2,581.93			
Public Health Personnel	13,314.99			
4000 - LEVIED TAX TO BE RECEIVED	45,000.00			
TAXES NECESSARY TO BE BALANCE	409,531.00			
4000 - LEVIED TAX TO BE RECEIVED - Other	72,133.56			
Total 4000 - LEVIED TAX TO BE RECEIVED	125,183.77	2,016.00	147,000.00	-144,984.00
Total 4000 - LEVIED TAX TO BE RECEIVED	127,199.77	3,000.00	150,000.00	-22,800.23
4100 - MEDICAL SERVICES				
4100.01 - Insurance refund	403.70			
4100.02 - Medical Incentive/Bonus Payment	1,608.00	0.00	1,608.00	100.0%
4100 - MEDICAL SERVICES - Other	259,739.08	431,272.00	-171,532.92	60.2%
Total 4100 - MEDICAL SERVICES	261,750.78			
4200 - Gilliam Co. Cont (non-PH)				
4200.01 - GILLIAM COUNTY GRANTS	150,000.00	160,000.00	-10,000.00	93.8%
Total 4200 - Gilliam Co. Cont (non-PH)	150,000.00	160,000.00	-10,000.00	93.8%
4300 - Interest Income				
4300.02 - INTEREST-LGIP	14,545.20	16,260.00	-1,714.80	89.5%
Total 4300 - Interest Income	14,545.20	16,260.00	-1,714.80	89.5%
4400 - Other clinic revenue				
4400.01 - DONATIONS	2,000.00			
4400.02 - Wellness Center donations	0.00	500.00	-500.00	0.0%
4400.04 - FUNDRAISING	220.00			
4400.05 - MISC/AMB PAYROLL	14,019.48			
4400.06 - Misc/other-grants, State refund	7,457.85	0.00	14,019.48	100.0%
4400.07 - EOCCO/LCHP Funding	6,752.00	15,000.00	-7,542.15	49.7%
4400.08 - WELLNESS CENTER MEMBERSHIPS	3,077.81	10,000.00	-3,248.00	67.5%
4400 - Other clinic revenue - Other	2,767.65	7,500.00	-4,422.19	41.0%
Total 4400 - Other clinic revenue	36,294.79	33,000.00	3,294.79	110.0%
4450 - RENT				
4500 - PH OHA Revenue	17,400.00	31,200.00	-13,800.00	55.8%
4500.01 - PE 51-01 Modernization	2,595.61			
PE 51-05 CDC PH Infrastructure	84,950.94	50,000.00	-47,404.39	5.2%
4500.01 - PE 51-01 Modernization - Other	213,579.00	-128,628.06	39.8%	
Total 4500.01 - PE 51-01 Modernization	87,546.55	-176,032.45	33.2%	

SOUTH GILLIAM HEALTH CENTER
Profit & Loss Budget vs. Actual
 July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
4500.02 · PE 01-01 Comm Disease				
CD PE 01-07 COVID Contact Tracing	0.00	61,858.00	-61,858.00	0.0%
4500.02 · PE 01-01 Comm Disease - Other	1,215.35	2,554.00	-1,338.65	47.6%
Total 4500.02 · PE 01-01 Comm Disease	1,215.35	64,412.00	-63,196.65	1.9%
4500.04 · PE 12 PH/EP	10,432.43	30,000.00	-19,567.57	34.8%
4500.05 · PE 13 T/EP	8,283.49	8,250.00	33.49	100.4%
4500.06 · PE 36 AD/EP	25,847.08	61,250.00	-35,402.92	42.2%
4500.07 · PE 42-03 Perinatal	1,391.42	4,385.00	-2,993.58	31.7%
4500.08 · PE 42-04 B1st	5,327.19	4,873.00	454.19	109.3%
4500.10 · PE 42-11 Title V	10,058.09	14,473.00	-4,414.91	69.5%
4500.11 · PE 42 IMM	10,431.60	30,000.00	-19,568.40	34.8%
4500.12 · PE 46 REP Health	5,954.69	9,000.00	-3,045.31	66.2%
4500.13 · PE42-12 OR Mothers Care OMC	1,159.87	2,500.00	-1,340.13	46.4%
4500.15 · PE 40 WIC				
40-05 WIC Farmers Market	948.75	569.00	379.75	166.7%
4500.15 · PE 40 WIC - Other	12,401.03	25,000.00	-12,598.97	49.6%
Total 4500.15 · PE 40 WIC	13,349.78	25,569.00	-12,219.22	52.2%
4500.16 · PE 36-01 Opioid Prev	7,066.68	45,000.00	-37,933.32	15.7%
4500.17 · POTENTIAL ADD. STATE FUND	0.00	10,000.00	-10,000.00	0.0%
4500.18 · PE 01-12 ACDP Inf Prev	0.00	1,518.00	-1,518.00	0.0%
4500.19 · PE-03 TB	0.00	3,500.00	-3,500.00	0.0%
4500.20 · PE 81-01 HIV/STI Services	438.10	2,511.00	-2,072.90	17.4%
4500.21 · PE 81-02 HIV/STI Services	2,256.47	12,172.00	-9,915.53	18.5%
4500.22 · PE 43-05 OIP Bridge	0.00	5,333.00	-5,333.00	0.0%
Total 4500 · PH OHA Revenue	190,758.79	598,325.00	-407,566.21	31.9%
4600 · PH Gilliam County Contribution	66,743.00	133,486.00	-66,743.00	50.0%
4700 · PH Other Revenue				
4700.02 · PH Grants	5,000.00	0.00	5,000.00	100.0%
4700.03 · PH Misc	15.00	0.00	15.00	100.0%
Total 4700 · PH Other Revenue	5,015.00	0.00	5,015.00	100.0%
Total Income	957,737.81	2,318,074.00	-1,360,336.19	41.3%
Expense				
CONTINGENCY				
CONTRACTUAL SERVICES/PAYROLL				
JANITOR SERVICES				
	0.00	124,992.00	-124,992.00	0.0%
	0.00	15,000.00	-15,000.00	0.0%
	5,400.00	12,000.00	-6,600.00	45.0%

SOUTH GILLIAM HEALTH CENTER
Profit & Loss Budget vs. Actual
 July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
5000 - CLINIC MATERIALS AND SERVICES				
ADVERTISING & ELECTION FEES	1,037.00	2,500.00	-1,463.00	41.5%
AUDITOR	23,800.00	40,000.00	-16,200.00	59.5%
COMMUNITY HEALTH ENHANCEMENT	290.00	700.00	-410.00	41.4%
CONFERENCE EXPENSES	1,254.00	10,000.00	-8,746.00	12.5%
ELECTRONIC MEDICAL RECORDS	20,298.77	54,000.00	-33,701.23	37.6%
INSURANCE-PROPERTY & LAB	0.00	22,000.00	-22,000.00	0.0%
INSURANCE - MALPRACTICE	0.00	15,000.00	-15,000.00	0.0%
IT Specialist	3,540.93	5,000.00	-1,459.07	70.8%
JANITORIAL SUPPLIES	1,397.38	6,200.00	-4,802.62	22.5%
LEGAL FEES	456.00	5,053.00	-4,597.00	9.0%
LICENSES & DUES	3,873.00	7,000.00	-3,127.00	55.3%
MEDICAL SUPPLIES				
LAB EXPENSES	133.94	500.00	-366.06	26.8%
VACCINES	9,083.70	14,000.00	-4,916.30	64.9%
X-ray	3,392.96	3,500.00	-107.04	96.9%
MEDICAL SUPPLIES - Other	7,113.21	22,000.00	-14,886.79	32.3%
Total MEDICAL SUPPLIES	19,723.81	40,000.00	-20,276.19	49.3%
Meeting Expense	831.97	1,200.00	-368.03	69.3%
MILEAGE/TRAVEL	900.80	4,000.00	-3,099.20	22.5%
MISCELLANEOUS	533.28	2,000.00	-1,466.72	26.7%
OFFICE SUPPLIES	4,507.70	10,000.00	-5,492.30	45.1%
POSTAGE	547.91	2,000.00	-1,452.09	27.4%
RECRUITMENT	0.00	500.00	-500.00	0.0%
REPAIR & MAINT	5,130.19	20,000.00	-14,869.81	25.7%
STAFF APPRECIATION	175.00	2,000.00	-1,825.00	8.8%
TELEPHONE EXPENSE	2,996.19	8,000.00	-5,003.81	37.5%
UTILITIES				
Wellness Center Utilities	1,165.04	5,000.00	-3,834.96	23.3%
UTILITIES - Other	3,074.48	12,000.00	-8,985.52	25.1%
Total UTILITIES	4,179.52	17,000.00	-12,820.48	24.6%
Total 5000 - CLINIC MATERIALS AND SERVICES	95,473.45	274,153.00	-178,679.55	34.8%
5500 - PERSONNEL SERVICES				
EMPLOYEE HEALTH INSURANCE	84,746.04	169,492.00	-84,745.96	50.0%
EMPLOYEE RETIREMENT	31,358.46	42,696.00	-11,337.54	73.4%
SALARIES & WAGES				
AMBULANCE PAYROLL	12,930.00	12,930.00	0.00	100.0%
HEALTH DISTRICT PAYROLL	277,923.33	277,923.33	0.00	100.0%
PUBLIC HEALTH WAGES	27,067.13	369,531.00	-342,463.87	7.3%
SALARIES & WAGES - Other	46,006.77	770,870.00	-724,863.23	6.0%
Total SALARIES & WAGES	363,927.23	1,140,401.00	-776,473.77	31.9%
WORKER'S COMP INSURANCE	2,316.81	4,000.00	-1,683.19	57.9%
6560 Payroll Expenses	34,525.18	80,000.00	-45,474.82	43.2%
Total 5500 - PERSONNEL SERVICES	516,873.72	1,436,589.00	-919,715.28	36.0%
5750 - CLINIC CAPITAL OUTLAY	0.00	15,000.00	-15,000.00	0.0%

SOUTH GILLIAM HEALTH CENTER
Profit & Loss Budget vs. Actual
 July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
6000 - PH EXPENSES				
6000.01 - PE 51-01 MOD				
MOD General Supplies	1,276.13	0.00	1,276.13	100.0%
MOD Indirect Costs	6,439.76	0.00	6,439.76	100.0%
MOD Other Expenses	1,386.05	0.00	1,386.05	100.0%
MOD PersonnelServ Sal/Ben	30,136.97	0.00	30,136.97	100.0%
MOD Prof Services/Contracts	21,259.92	0.00	21,259.92	100.0%
MOD Travel & Training	319.45	0.00	319.45	100.0%
MOD Travel - Other	0.00	0.00	0.00	0.0%
Total 6000.01 - PE 51-01 MOD	60,818.28	213,579.00	-152,760.72	28.5%
6000.02 - PE01-01 COMM DISEASE				
CD Indirect Costs	75.24	0.00	75.24	100.0%
CD Personnel Services Sal/Ben	501.59	0.00	501.59	100.0%
CD Travel & Training	62.50	0.00	62.50	0.0%
6000.02 - PE01-01 COMM DISEASE - Other	0.00	0.00	0.00	0.0%
Total 6000.02 - PE01-01 COMM DISEASE	639.33	2,554.00	-2,554.00	25.0%
6000.03 - PE 42-03 PERI				
Perinatal Indirect Costs	84.29	0.00	84.29	100.0%
Perinatal PersonnelServ Sal/Ben	501.90	0.00	501.90	100.0%
6000.03 - PE 42-03 PERI - Other	0.00	0.00	0.00	0.0%
Total 6000.03 - PE 42-03 PERI	646.19	4,385.00	-4,385.00	14.7%
6000.05 - PE 12 PHEPR				
PHEPR General Supplies	8.00	0.00	8.00	100.0%
PHEPR Indirect Costs	916.27	0.00	916.27	100.0%
PHEPR Other Expenses	4,351.58	0.00	4,351.58	100.0%
PHEPR Personnel Serv Sal/Ben	5,291.65	0.00	5,291.65	100.0%
6000.05 - PE 12 PHEPR - Other	0.00	0.00	0.00	0.0%
Total 6000.05 - PE 12 PHEPR	10,567.50	30,000.00	-19,432.50	35.2%
6000.06 - PE 13 TPEP				
TPEP Indirect Costs	602.53	0.00	602.53	10.0%
TPEP Other Expenses	716.30	0.00	716.30	10.0%
TPEP Personnel Services Sal/Ben	3,300.56	0.00	3,300.56	10.0%
6000.06 - PE 13 TPEP - Other	0.00	0.00	0.00	0.0%
Total 6000.06 - PE 13 TPEP	4,619.39	8,250.00	-3,630.61	56.0%
6000.07 - PE 36 ADPEP				
ADPEP Indirect Costs	1,282.90	0.00	1,282.90	100.0%
ADPEP Other Expenses	13.65	0.00	13.65	100.0%
ADPEP PersonnelServices Sal/Ben	4,601.02	0.00	4,601.02	100.0%
6000.07 - PE 36 ADPEP - Other	0.00	0.00	0.00	0.0%
Total 6000.07 - PE 36 ADPEP	5,897.57	61,250.00	-55,352.43	9.6%
6000.08 - PE 42-04 B1st				
B1st Indirect Costs	497.25	0.00	497.25	100.0%
B1st Personnel Services Sal/Ben	3,315.02	0.00	3,315.02	100.0%

SOUTH GILLIAM HEALTH CENTER
Profit & Loss Budget vs. Actual
 July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
6000.08 · PE 42-04 B1st - Other	0.00	4,873.00	-4,873.00	0.0%
Total 6000.08 · PE 42-04 B1st	3,812.27	4,873.00	-1,060.73	78.2%
6000.10 · PE 42-11 Title V				
MCAH T-V General Supplies				
MCAH T-V Indirect Costs	26.41	0.00	26.41	100.0%
MCAH T-V Other Expenses	635.11	0.00	635.11	100.0%
MCAH T-V Personal Serv Sal/Ben	330.66	0.00	330.66	100.0%
MCAH T-V Travel & Training	5,735.31	0.00	5,735.31	100.0%
MCAH T-V Travel & Training	258.76	0.00	258.76	100.0%
Total 6000.10 · PE 42-11 Title V - Other	0.00	14,473.00	-14,473.00	0.0%
6000.11 · PE 43 IMM				
Imm Indirect Costs				
Imm Other Expenses				
Imm Personnel Serv Sal/Ben	739.04	0.00	739.04	100.0%
6000.11 · PE 43 IMM - Other	568.00	0.00	568.00	100.0%
Total 6000.11 · PE 43 IMM	4,926.96	0.00	4,926.96	100.0%
6000.12 · PE 46 REP HTH				
Rep Hth Indirect Costs				
Rep Hth Personal Serv Sal/Ben	160.56	0.00	160.56	100.0%
6000.12 · PE 46 REP HTH - Other	1,070.42	0.00	1,070.42	100.0%
Total 6000.12 · PE 46 REP HTH	0.00	30,000.00	-30,000.00	0.0%
6000.13 · PE42-120R Mothers Care OMC				
McCare Indirect Costs				
McCare Personnel Serv Sal/Ben	54.99	0.00	54.99	100.0%
6000.13 · PE42-120R Mothers Care OMC - Other	54.99	0.00	54.99	100.0%
Total 6000.13 · PE42-120R Mothers Care OMC	0.00	9,000.00	-9,000.00	0.0%
6000.15 · PE 40 WIC				
40-05 WIC Farmers Market				
WIC General Supplies	406.24	569.00	-162.76	71.4%
WIC Indirect Costs	3.00	0.00	3.00	100.0%
WIC Personnel Services Sal/Ben	787.70	0.00	787.70	100.0%
WIC Prof. Services/Contracts	5,327.05	0.00	5,327.05	100.0%
WIC Prof. Services/Contracts	52.20	0.00	52.20	100.0%
WIC Travel & Training	35.00	0.00	35.00	100.0%
6000.15 · PE 40 WIC - Other	0.00	-25,000.00	-25,000.00	0.0%
Total 6000.15 · PE 40 WIC	6,611.19	25,569.00	-18,957.81	25.9%
6000.16 · PE 01-07COVIDContact Tracing				
0.00	61,858.00	-61,858.00	0.0%	
6000.19 · PE 51-05 PH INFRASTRUCTURE				
6000.20 · PE 36-01 Opioid Prev	1,333.15	50,000.00	-48,666.85	2.7%
6000.21 · PE 01-12 ACDP Inf Prev	3,534.41	45,000.00	-41,465.59	7.9%
6000.22 · PE 03 TB	0.00	1,518.00	-1,518.00	0.0%
	3,500.00	-3,500.00	0.0%	

SOUTH GILLIAM HEALTH CENTER
Profit & Loss Budget vs. Actual
 July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
6000.23 · PE 81-01 HIV/STI				
PE 81-01 HIV/STI Indirect	57.14			
PE 81-01 HIV/STI Personnel Sal	380.96			
6000.23 · PE 81-01 HIV/STI - Other	0.00			
Total 6000.23 · PE 81-01 HIV/STI	438.10	2,511.00	-2,511.00	0.0%
6000.24 · PE 81-02 HIV/STI				
PE 81-02 HIV/STI Indirect Cost	294.32			
PE 81-02 HIV/STI Personnel	1,962.15			
6000.24 · PE 81-02 HIV/STI - Other	0.00			
Total 6000.24 · PE 81-02 HIV/STI	2,256.47	12,172.00	-12,172.00	0.0%
6000.25 · PE 43-05 OIP Bridge	0.00	5,333.00	-5,333.00	0.0%
Total 6000 · PH EXPENSES	116,229.91	588,325.00	-472,095.09	19.8%
6500 · PUBLIC HEALTH EXP UNALLOCATED				
6500.20 · Personnel Services	2,581.93			
6500.4 · PH Miscellaneous	35.00			
6500 · PUBLIC HEALTH EXP UNALLOCATED - Other	0.00			
Total 6500 · PUBLIC HEALTH EXP UNALLOCATED	2,616.93	133,486.00	-133,486.00	0.0%
6600 · PH Other Expense PH Donations				
8000 · EQUIPMENT FUND				
Clinic Equipment				
Wellness Center	0.00			
Total 8000 · EQUIPMENT FUND	0.00	529.01		
8300 · FACILITIES FUND				
Clinic remodel				
Total 8300 · FACILITIES FUND	0.00	0.00		
8500 · HEALTH FUND				
Health Serv Expansion/Promotion				
Planning/grant writing	0.00			
Total 8500 · HEALTH FUND	0.00	0.00		
8700 · PATIENT ASSISTANCE				
Total Expense	737,123.02	2,845,574.00	-2,108,450.98	25.9%
Net Ordinary Income	220,614.79	-527,500.00	748,114.79	-41.8%
Net Income	220,614.79	-527,500.00	748,114.79	-41.8%

SOUTH GILLIAM HEALTH CENTER

1/9/2026 1:40 PM

Register: 1000 · CHECKING

From 12/01/2025 through 12/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/01/2025			4100 · MEDICAL SER...	Deposit		X	119.25	129,852.77
12/01/2025			-split-	Deposit		X	1,883.66	131,736.43
12/01/2025	ACH	McKesson Medical-S...	-split-		2,924.03	X		128,812.40
12/01/2025	DEBIT	INTUIT QUICKBO...	5000 · CLINIC MATE...		1,100.00	X		127,712.40
12/01/2025	8892	CONDON HIGH SC...	5000 · CLINIC MATE...	wreath	25.00	X		127,687.40
12/01/2025	8893	TWO BOYS	-split-	acct#3842061	103.25	X		127,584.15
12/01/2025	8894	DIVERSITY DESIGN	6000 · PH EXPENSES...	Inv#82	410.00	X		127,174.15
12/01/2025	8895	TIMES JOURNAL	5000 · CLINIC MATE...	flu shots ads	378.00	X		126,796.15
12/01/2025	8896	SPECIAL DISTRIC...	5000 · CLINIC MATE...	SDAO-SDIS 2...	1,588.00	X		125,208.15
12/01/2025	8897	JAMIESON & MAR...	5000 · CLINIC MATE...	inv#15217	828.09	X		124,380.06
12/01/2025	8898	HOME TELEPHONE	5000 · CLINIC MATE...	acct#50575-9	226.95	X		124,153.11
12/01/2025	8899	SPECIAL DISTRIC...	5500 · PERSONNEL S...	customer#03-0...	12,324.34	X		111,828.77
12/01/2025	8900	DYNAMIC COMPU...	5000 · CLINIC MATE...	inv#29456	1,372.50	X		110,456.27
12/01/2025	8901	Carlota Mendoza Far...	JANITOR SERVICES		900.00	X		109,556.27
12/01/2025	8902	EDWARDS, JAMES...	5000 · CLINIC MATE...	Nov 25 mileage	133.00	X		109,423.27
12/02/2025			4100 · MEDICAL SER...	Deposit		X	151.30	109,574.57
12/02/2025			4100 · MEDICAL SER...	Deposit		X	52.00	109,626.57
12/02/2025			4100 · MEDICAL SER...	Deposit		X	1,344.47	110,971.04
12/02/2025			4100 · MEDICAL SER...	Deposit		X	105.51	111,076.55
12/02/2025			4100 · MEDICAL SER...	Deposit		X	61.55	111,138.10
12/02/2025			4100 · MEDICAL SER...	Deposit		X	35.60	111,173.70
12/02/2025			4100 · MEDICAL SER...	Deposit		X	4.44	111,178.14
12/02/2025			4100 · MEDICAL SER...	Deposit		X	172.93	111,351.07
12/02/2025	ACH	Azalea Health	5000 · CLINIC MATE...		2,955.03	X		108,396.04
12/02/2025	DEBIT	USPS	5000 · CLINIC MATE...		2.72	X		108,393.32
12/03/2025			4100 · MEDICAL SER...	Deposit		X	244.22	108,637.54
12/03/2025			4100 · MEDICAL SER...	Deposit		X	3,144.64	111,782.18
12/03/2025			4100 · MEDICAL SER...	Deposit		X	631.05	112,413.23
12/03/2025			4100 · MEDICAL SER...	Deposit		X	475.74	112,888.97
12/03/2025			4100 · MEDICAL SER...	Deposit		X	197.82	113,086.79
12/03/2025			4100 · MEDICAL SER...	Deposit		X	50.20	113,136.99
12/03/2025			4100 · MEDICAL SER...	Deposit		X	49.25	113,186.24
12/03/2025			-split-	Deposit		X	429.24	113,615.48
12/03/2025	8904	M&A	5000 · CLINIC MATE...	inv#78771	67.50	X		113,547.98
12/03/2025	8905	RevSpring	5000 · CLINIC MATE...	inv#1416564	54.58	X		113,493.40
12/03/2025	8906	INSIGHT FOR ACT...	6000 · PH EXPENSES...	inv#839	7,174.67	X		106,318.73
12/04/2025			4100 · MEDICAL SER...	Deposit		X	34.92	106,353.65
12/04/2025			4100 · MEDICAL SER...	Deposit		X	834.19	107,187.84
12/04/2025			4100 · MEDICAL SER...	Deposit		X	166.43	107,354.27
12/04/2025			-split-	Deposit		X	270.75	107,625.02

SOUTH GILLIAM HEALTH CENTER

1/9/2026 1:40 PM

Register: 1000 · CHECKING

From 12/01/2025 through 12/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/04/2025	DEBIT	CONTROL SOLUTI...	6000 · PH EXPENSES...	vfc thermomete...	150.52	X		107,474.50
12/05/2025			4100 · MEDICAL SER...	Deposit		X	53.60	107,528.10
12/05/2025			4100 · MEDICAL SER...	Deposit		X	34.92	107,563.02
12/05/2025			4100 · MEDICAL SER...	Deposit		X	49.25	107,612.27
12/05/2025			4100 · MEDICAL SER...	Deposit		X	662.61	108,274.88
12/05/2025			4100 · MEDICAL SER...	Deposit		X	29.75	108,304.63
12/05/2025			4100 · MEDICAL SER...	Deposit		X	26.08	108,330.71
12/05/2025	ACH	AAMODT, JENNIFER	-split-		1,227.43	X		107,103.28
12/05/2025	ACH	BETTENCOURT, LI...	-split-		5,791.79	X		101,311.49
12/05/2025	ACH	LYDA, DEBRA K	-split-		3,170.85	X		98,140.64
12/05/2025	ACH	McINTOSH {RN}, ...	-split-		4,423.40	X		93,717.24
12/05/2025	ACH	STONICK {*} , KIRK	-split-		7,011.86	X		86,705.38
12/05/2025	ACH	TAKAGI, MARGAR...	-split-		3,374.26	X		83,331.12
12/05/2025	ACH	TAKAGI, MICHAEL...	-split-		10,182.12	X		73,149.00
12/05/2025	ACH	WILSON {*} , DAIL...	-split-		3,002.85	X		70,146.15
12/05/2025	ACH	EDWARDS, JAMES...	-split-		4,313.78	X		65,832.37
12/05/2025	120525-0...	OREGON DEPART...	-split-	923427-8 - Dec...	4,153.11	X		61,679.26
12/05/2025	120525-0...	Aflac Insurance	2020 · Payroll Liabilities	LCM64 - AFL...	107.70	X		61,571.56
12/05/2025	120525-0...	VALIC	5500 · PERSONNEL S...	Dec 2025	5,203.84	X		56,367.72
12/05/2025	120525-0...	VEBA	5500 · PERSONNEL S...	Dec 2025	1,800.00	X		54,567.72
12/05/2025	120525-0...	INTERNAL REVEN...	-split-	93-0805223 - ...	14,529.50	X		40,038.22
12/05/2025	8880	Bates, Paul R	-split-		343.43	X		39,694.79
12/05/2025	8881	Bates, Samuel P	-split-		412.12	X		39,282.67
12/05/2025	8882	Coppock, Shannon K	-split-		412.13	X		38,870.54
12/05/2025	8883	Fatland Hinton, Cynt...	-split-		406.60	X		38,463.94
12/05/2025	8884	Heidy, Elizabeth R	-split-		68.68	X		38,395.26
12/05/2025	8885	Heidy, James L	-split-		137.37	X		38,257.89
12/05/2025	8886	Hinton, James P	-split-		393.86	X		37,864.03
12/05/2025	8887	Houghtelling, Darryl E	-split-		88.90	X		37,775.13
12/05/2025	8888	Lake, Todd	-split-		157.58	X		37,617.55
12/05/2025	8889	Potter, Kevin E	-split-		188.80	X		37,428.75
12/05/2025	8890	Selby, Dana	-split-		143.85	X		37,284.90
12/06/2025			4100 · MEDICAL SER...	Deposit		X	573.77	37,858.67
12/06/2025			4100 · MEDICAL SER...	Deposit		X	357.51	38,216.18
12/06/2025			4100 · MEDICAL SER...	Deposit		X	50.20	38,266.38
12/07/2025	DEBIT	WALMART	5000 · CLINIC MATE...	Christmas tree	126.44	X		38,139.94
12/09/2025			4100 · MEDICAL SER...	Deposit		X	726.45	38,866.39
12/09/2025			4100 · MEDICAL SER...	Deposit		X	336.05	39,202.44
12/09/2025			4100 · MEDICAL SER...	Deposit		X	213.35	39,415.79
12/09/2025			4100 · MEDICAL SER...	Deposit		X	35.60	39,451.39

SOUTH GILLIAM HEALTH CENTER

1/9/2026 1:40 PM

Register: 1000 · CHECKING

From 12/01/2025 through 12/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/09/2025			4400 · Other clinic rev...	Deposit		X	24.29	39,475.68
12/09/2025	DEBIT	USPS	5000 · CLINIC MATE...		7.25	X		39,468.43
12/10/2025			4100 · MEDICAL SER...	Deposit		X	927.36	40,395.79
12/10/2025			4100 · MEDICAL SER...	Deposit		X	292.82	40,688.61
12/10/2025			4100 · MEDICAL SER...	Deposit		X	104.24	40,792.85
12/10/2025			4100 · MEDICAL SER...	Deposit		X	86.59	40,879.44
12/10/2025			-split-	Deposit		X	207.40	41,086.84
12/10/2025	ACH	COLUMBIA BASIN...	5000 · CLINIC MATE...		284.67	X		40,802.17
12/10/2025	ACH	COLUMBIA BASIN...	5000 · CLINIC MATE...		209.42	X		40,592.75
12/10/2025	ACH	CITY OF CONDON	5000 · CLINIC MATE...		83.88	X		40,508.87
12/11/2025			4100 · MEDICAL SER...	Deposit		X	129.10	40,637.97
12/11/2025			4100 · MEDICAL SER...	Deposit		X	44.14	40,682.11
12/11/2025			4100 · MEDICAL SER...	Deposit		X	70.75	40,752.86
12/11/2025			4100 · MEDICAL SER...	Deposit		X	54.64	40,807.50
12/11/2025			4100 · MEDICAL SER...	Deposit		X	16.66	40,824.16
12/11/2025			4400 · Other clinic rev...	Deposit		X	19.43	40,843.59
12/11/2025	ACH	THE DALLES DISP...	5000 · CLINIC MATE...		99.28	X		40,744.31
12/12/2025			4100 · MEDICAL SER...	Deposit		X	49.25	40,793.56
12/12/2025			4100 · MEDICAL SER...	Deposit		X	148.22	40,941.78
12/12/2025			4100 · MEDICAL SER...	Deposit		X	48.60	40,990.38
12/12/2025			4100 · MEDICAL SER...	Deposit		X	115.61	41,105.99
12/13/2025			4100 · MEDICAL SER...	Deposit		X	1,791.32	42,897.31
12/13/2025			4100 · MEDICAL SER...	Deposit		X	204.28	43,101.59
12/13/2025			4100 · MEDICAL SER...	Deposit		X	184.00	43,285.59
12/15/2025			4100 · MEDICAL SER...	Deposit		X	68.54	43,354.13
12/15/2025			-split-	Deposit		X	6,427.70	49,781.83
12/15/2025			-split-	Deposit		X	58.29	49,840.12
12/15/2025	ACH	McKesson Medical-S...	5000 · CLINIC MATE...	inv#83402840,...	158.25	X		49,681.87
12/15/2025	8891	SABRINA WAGEN...	5000 · CLINIC MATE...	cookies for boa...	55.00			49,626.87
12/15/2025	8907	OREGON FRONTIE...	5000 · CLINIC MATE...	membership dues	100.00	X		49,526.87
12/15/2025	8908	SYNERGY HEALT...	6000 · PH EXPENSES...	inv#34667	113.75	X		49,413.12
12/15/2025	8909	SAIF	5500 · PERSONNEL S...	inv#1001974644	633.43	X		48,779.69
12/15/2025	8910	CASCADE MEDIC...	5000 · CLINIC MATE...	inv#3316	62.70	X		48,716.99
12/15/2025	8911	SINGERLEWAK LLP	5000 · CLINIC MATE...	inv#655408	5,000.00	X		43,716.99
12/15/2025	8912	BOHN'S	5000 · CLINIC MATE...	inv#9143	73.95	X		43,643.04
12/16/2025			4100 · MEDICAL SER...	Deposit		X	1,436.03	45,079.07
12/16/2025			4100 · MEDICAL SER...	Deposit		X	1,303.38	46,382.45
12/16/2025			4100 · MEDICAL SER...	Deposit		X	352.06	46,734.51
12/16/2025			4100 · MEDICAL SER...	Deposit		X	130.71	46,865.22
12/16/2025			4100 · MEDICAL SER...	Deposit		X	50.20	46,915.42

SOUTH GILLIAM HEALTH CENTER

1/9/2026 1:40 PM

Register: 1000 · CHECKING

From 12/01/2025 through 12/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/16/2025			4100 · MEDICAL SER...	Deposit		X	3.00	46,918.42
12/16/2025			4100 · MEDICAL SER...	Deposit		X	197.91	47,116.33
12/16/2025	DEBIT	ARDMS	5000 · CLINIC MATE...	registry for me...	105.00	X		47,011.33
12/17/2025			4100 · MEDICAL SER...	Deposit		X	49.25	47,060.58
12/17/2025			4100 · MEDICAL SER...	Deposit		X	348.18	47,408.76
12/17/2025			4100 · MEDICAL SER...	Deposit		X	238.34	47,647.10
12/17/2025			4100 · MEDICAL SER...	Deposit		X	31.10	47,678.20
12/17/2025			-split-	Deposit		X	704.04	48,382.24
12/17/2025	8914	PAUL BATES	5500 · PERSONNEL S...	replacement for...	178.58			48,203.66
12/18/2025			4100 · MEDICAL SER...	Deposit		X	137.83	48,341.49
12/18/2025			4100 · MEDICAL SER...	Deposit		X	119.17	48,460.66
12/18/2025			4100 · MEDICAL SER...	Deposit		X	49.25	48,509.91
12/18/2025			4100 · MEDICAL SER...	Deposit		X	49.25	48,559.16
12/18/2025			4100 · MEDICAL SER...	Deposit		X	35.76	48,594.92
12/18/2025			4100 · MEDICAL SER...	Deposit		X	4.36	48,599.28
12/18/2025			4100 · MEDICAL SER...	Deposit		X	1.17	48,600.45
12/18/2025	8916	VISA	-split-	account#2809	768.02			47,832.43
12/19/2025			4100 · MEDICAL SER...	Deposit		X	1.19	47,833.62
12/19/2025			4100 · MEDICAL SER...	Deposit		X	27.91	47,861.53
12/19/2025			4100 · MEDICAL SER...	Deposit		X	357.51	48,219.04
12/19/2025			4100 · MEDICAL SER...	Deposit		X	34.92	48,253.96
12/19/2025			4100 · MEDICAL SER...	Deposit		X	33.75	48,287.71
12/19/2025			-split-	Deposit		X	755.87	49,043.58
12/19/2025	DEBIT	Vonage Business	5000 · CLINIC MATE...		273.39	X		48,770.19
12/20/2025			4100 · MEDICAL SER...	Deposit		X	99.26	48,869.45
12/20/2025			4100 · MEDICAL SER...	Deposit		X	146.78	49,016.23
12/20/2025			4100 · MEDICAL SER...	Deposit		X	640.22	49,656.45
12/22/2025			4400 · Other clinic rev...	Deposit		X	145.72	49,802.17
12/23/2025			4100 · MEDICAL SER...	Deposit		X	1,680.07	51,482.24
12/23/2025			4100 · MEDICAL SER...	Deposit		X	49.25	51,531.49
12/23/2025			4100 · MEDICAL SER...	Deposit		X	306.05	51,837.54
12/23/2025			4100 · MEDICAL SER...	Deposit		X	69.16	51,906.70
12/23/2025			4100 · MEDICAL SER...	Deposit		X	45.00	51,951.70
12/23/2025			4100 · MEDICAL SER...	Deposit		X	213.35	52,165.05
12/23/2025			4100 · MEDICAL SER...	Deposit		X	465.00	52,630.05
12/24/2025			4100 · MEDICAL SER...	Deposit		X	4.54	52,634.59
12/24/2025			4100 · MEDICAL SER...	Deposit		X	308.26	52,942.85
12/24/2025			4100 · MEDICAL SER...	Deposit		X	261.55	53,204.40
12/24/2025			4100 · MEDICAL SER...	Deposit		X	111.37	53,315.77
12/24/2025			-split-	Deposit		X	192.75	53,508.52

SOUTH GILLIAM HEALTH CENTER

1/9/2026 1:40 PM

Register: 1000 · CHECKING

From 12/01/2025 through 12/31/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/26/2025			4100 · MEDICAL SER...	Deposit		X	1.17	53,509.69
12/27/2025			4100 · MEDICAL SER...	Deposit		X	28.93	53,538.62
12/27/2025			4100 · MEDICAL SER...	Deposit		X	134.35	53,672.97
12/27/2025			4100 · MEDICAL SER...	Deposit		X	267.90	53,940.87
12/29/2025			-split-	Deposit		X	557.34	54,498.21
12/30/2025			4100 · MEDICAL SER...	Deposit		X	34.92	54,533.13
12/30/2025			4100 · MEDICAL SER...	Deposit		X	1,588.86	56,121.99
12/30/2025			4100 · MEDICAL SER...	Deposit		X	1,528.10	57,650.09
12/30/2025			4100 · MEDICAL SER...	Deposit		X	1,278.69	58,928.78
12/30/2025			4100 · MEDICAL SER...	Deposit		X	683.40	59,612.18
12/30/2025			4100 · MEDICAL SER...	Deposit		X	464.35	60,076.53
12/30/2025			4100 · MEDICAL SER...	Deposit		X	84.71	60,161.24
12/30/2025			4100 · MEDICAL SER...	Deposit		X	71.05	60,232.29
12/30/2025			4100 · MEDICAL SER...	Deposit		X	63.65	60,295.94
12/30/2025			4100 · MEDICAL SER...	Deposit		X	61.55	60,357.49
12/30/2025			4100 · MEDICAL SER...	Deposit		X	19.04	60,376.53
12/30/2025			4100 · MEDICAL SER...	Deposit		X	11.45	60,387.98
12/30/2025			-split-	Deposit		X	3,100.89	63,488.87
12/30/2025			-split-	Deposit		X	4,017.70	67,506.57
12/30/2025			4100 · MEDICAL SER...	Deposit		X	252.43	67,759.00
12/30/2025	DEBIT	Azalea Health	5000 · CLINIC MATE...		3,321.20	X		64,437.80
12/31/2025			4100 · MEDICAL SER...	Deposit		X	366.04	64,803.84
12/31/2025			4100 · MEDICAL SER...	Deposit		X	268.13	65,071.97
12/31/2025			4100 · MEDICAL SER...	Deposit		X	200.54	65,272.51
12/31/2025			4100 · MEDICAL SER...	Deposit		X	24.50	65,297.01
12/31/2025			-split-	Deposit		X	911.02	66,208.03
12/31/2025	DEBIT	OREGON MEDICA...	5000 · CLINIC MATE...	Mike-medical l...	602.00			65,606.03
12/31/2025	8917	CENTRAL OREGO...	5000 · CLINIC MATE...	NOVEMBER ...	230.12			65,375.91
12/31/2025	8918	HOME TELEPHONE	5000 · CLINIC MATE...	#00050575-9	226.81			65,149.10

South Gilliam County Ambulance Service

Balance Sheet

As of January 9, 2026

	Jan 9, 26
ASSETS	
Current Assets	
Checking/Savings	
Bank of Eastern Oregon	15,616.51
LGIP	
Ambulance Replacement Fund	139,828.61
Equipment Replacement	43,797.59
LGIP - Other	181,010.98
	<hr/>
Total LGIP	364,637.18
	<hr/>
Total Checking/Savings	380,253.69
	<hr/>
Accounts Receivable	
Accounts Receivable	
	58,271.04
Total Accounts Receivable	58,271.04
	<hr/>
Other Current Assets	
Accounts receivable - Offset	-58,271.04
	<hr/>
Total Other Current Assets	-58,271.04
	<hr/>
Total Current Assets	380,253.69
	<hr/>
Fixed Assets	
Vehicle & Equipment	
Accumulated Depreciation	-423,559.83
Vehicle & Equipment - Other	489,372.83
	<hr/>
Total Vehicle & Equipment	65,813.00
	<hr/>
Total Fixed Assets	65,813.00
	<hr/>
TOTAL ASSETS	446,066.69
	=====
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-90.60
	<hr/>
Total Accounts Payable	-90.60
	<hr/>
Other Current Liabilities	
Accounts Payable - Offset	90.60
	<hr/>
Total Other Current Liabilities	90.60
	<hr/>
Total Current Liabilities	0.00
	<hr/>
Total Liabilities	0.00
	<hr/>
Equity	
Unrestricted Net Assets	412,082.25
Net Income	33,984.44
	<hr/>
Total Equity	446,066.69
	<hr/>
TOTAL LIABILITIES & EQUITY	446,066.69
	=====

South Gilliam County Ambulance Service
Profit & Loss Budget vs. Actual
July 1, 2025 through January 9, 2026

	Jul 1, '25 - Jan 9, 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Balance Forward	0.00	142,000.00	-142,000.00	0.0%
CARES	0.00	0.00	0.00	0.0%
Donations	2,500.00	10.00	2,490.00	25,000.0%
Grants	0.00	4,000.00	-4,000.00	0.0%
Interest				
Checking Acct Interest	3.56	0.00	3.56	100.0%
Savings account	0.00	0.00	0.00	0.0%
Interest - Other	0.00	0.00	0.00	0.0%
Total Interest	3.56	0.00	3.56	100.0%
Investments				
Interest-Savings, Short-term CD	0.00	0.00	0.00	0.0%
Investments - Other	0.00	0.00	0.00	0.0%
Total Investments	0.00	0.00	0.00	0.0%
LGIP Interest				
N/ Gilliam Co. Health District				
Net Working Capitol				
Refunds/Reimbursements				
Medicare/Medicaid Discount	7,811.21	6,000.00	1,811.21	130.2%
Tri County Ambulance Discount	0.00	0.00	0.00	0.0%
Refunds/Reimbursements - Other	-618.13	0.00	-618.13	100.0%
Total Refunds/Reimbursements	-618.13	0.00	-618.13	100.0%
Sales of Surplus Property				
South Gilliam Co Pt Accts				
CREDIT CARD FEES				
South Gilliam Co Pt Accts - Other				
Total South Gilliam Co Pt Accts	43.56	100,000.00	43.56	100.0%
South Gilliam Health Dist				
Tri County Membership				
Total Income	66,729.15	100,000.00	-33,270.85	66.7%
Cost of Goods Sold				
Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	1,560.00	3,000.00	-1,440.00	52.0%
Gross Profit	78,029.35	255,020.00	-176,990.65	30.6%

South Gilliam County Ambulance Service
Profit & Loss Budget vs. Actual
July 1, 2025 through January 9, 2026

	<u>Jul 1, '25 - Jan 9, 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
*Payroll Expenses	0.00	0.00	0.00	0.0%
Bad Debt	0.00	0.00	0.00	0.0%
Depreciation	0.00	0.00	0.00	0.0%
Depreciation Expense	0.00	0.00	0.00	0.0%
Materials & Services				
Ambulance Equipment & Supply				
Ambulance Supplies	1,966.72	7,000.00	-5,033.28	28.1%
CARES Supplies	0.00	0.00	0.00	0.0%
Medications	1,848.28	7,500.00	-5,651.72	24.6%
Ambulance Equipment & Supply - Other	<u>460.22</u>	<u>0.00</u>	<u>460.22</u>	<u>100.0%</u>
Total Ambulance Equipment & Supply	4,275.22	14,500.00	-10,224.78	29.5%
Ambulance Service Licensing				
Ambulance Training	438.00	2,000.00	-1,562.00	21.9%
Attendant stipends	2,027.96	15,000.00	-12,972.04	13.5%
Attendants (Licensing)	0.00	0.00	0.00	0.0%
Attendants Meals	55.00	250.00	-195.00	22.0%
Billing				
CARES Billing	0.00	5,000.00	-2,554.48	48.9%
Billing - Other	<u>2,445.52</u>	<u>5,000.00</u>	<u>-2,554.48</u>	<u>48.9%</u>
Total Billing	2,445.52	5,000.00	-2,554.48	48.9%
Capital Outlay				
Communications				
Active 911	0.00	50.00	-50.00	0.0%
Radio Equipment	0.00	1,500.00	-1,500.00	0.0%
Communications - Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Communications	0.00	2,000.00	-2,000.00	0.0%
Contingency				
Contract Services				
Bookkeeper				
Coordinator	0.00	6,000.00	-6,000.00	0.0%
Legal Services	0.00	10,000.00	-10,000.00	0.0%
Physician Advisor	0.00	1,200.00	-1,200.00	0.0%
Contract Services - Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Contract Services	0.00	20,800.00	-20,800.00	0.0%
Employee Assistance Program	0.00	5,000.00	-5,000.00	0.0%
Fuel	3,601.36	8,000.00	-4,398.64	45.0%
Insurance	0.00	10,000.00	-10,000.00	0.0%
Insurance Reimbursements	0.00	0.00	0.00	0.0%

South Gilliam County Ambulance Service
Profit & Loss Budget vs. Actual
July 1, 2025 through January 9, 2026

	Jul 1, '25 - Jan 9, 26	Budget	\$ Over Budget	% of Budget
Maintenance				
Equipment	4,686.49	3,000.00	1,686.49	156.2%
Vehicles	714.88	15,000.00	-14,285.12	4.8%
Maintenance - Other	0.00	0.00	0.00	0.0%
Total Maintenance	5,401.37	18,000.00	-12,598.63	30.0%
Miscellaneous				
Office Supplies	89.15	200.00	-110.85	44.6%
Public Outreach	96.97	0.00	96.97	100.0%
Telephone	450.81	0.00	450.81	100.0%
Office Supplies - Other	56.56	5,000.00	-4,439.44	11.2%
Total Office Supplies	1,108.34	5,000.00	-3,891.66	22.2%
Scholarships	0.00	10.00	-10.00	0.0%
Storage/Rent	5,000.00	5,000.00	0.00	100.0%
Transfer/Ambulance Replacement	0.00	0.00	0.00	0.0%
Transfer/Building fund SGCRFPD	0.00	0.00	0.00	0.0%
Uniforms	413.00	1,000.00	-587.00	41.3%
Vaccines	0.00	500.00	-500.00	0.0%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	27,322.67	177,020.00	-149,697.33	15.4%
Miscellaneous				
Payroll Expenses				
Attendant payroll	15,510.00	30,000.00	-14,490.00	51.7%
Payroll taxes	1,212.24	3,000.00	-1,787.76	40.4%
Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total Payroll Expenses	16,722.24	33,000.00	-16,277.76	50.7%
Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	44,044.91	210,020.00	-165,975.09	21.0%
Net Ordinary Income	33,984.44	45,000.00	-11,015.56	75.5%
Other Income/Expense				
Other Income				
Trans. from Amb. Replacement	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%

South Gilliam County Ambulance Service

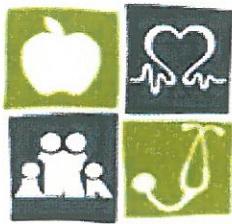
1/9/2026 10:13 AM

Register: Bank of Eastern Oregon

From 12/11/2025 through 01/09/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/16/2025		-split-						
12/17/2025		Deposit		X			4,890.00	9,459.65
12/24/2025		South Gilliam Co Pt Accts		Deposit		X	30.00	9,489.65
12/27/2025		South Gilliam Co Pt Accts		Deposit		X	1,952.94	11,442.59
12/29/2025		-split-					6,908.30	18,350.89
12/31/2025		Donations		Deposit		X	2,500.00	20,850.89
12/31/2025		-split-		Deposit		X	102.96	20,953.85
12/31/2025		South Gilliam Co Pt Accts		Deposit		X	25.00	20,978.85
01/09/2026	22198	CLIA	Interest:Checking Acct Interest	Interest		X	0.52	20,979.37
01/09/2026	22199	Systems Design	Materials & Services:Ambulanc...		248.00			20,731.37
01/09/2026	22200	Rally Networks	Materials & Services:Office Su...		865.58			19,865.79
01/09/2026	22201	Hattenhauer Energy Co., LLC	Materials & Services:Fuel		61.17			19,804.62
01/09/2026	22202	M & A	Materials & Services:Ambulanc...		511.90			19,292.72
01/09/2026	22203	Bank of Eastern Oregon	-split-		150.00			19,142.72
01/09/2026	22204	Kevin Pofter	Materials & Services:Attendant...		226.97			18,915.75
01/09/2026	22205	Two Boys Grocery	Materials & Services:Attendant...		18.25			18,897.50
01/09/2026	22206	South Gilliam Rural Fire Pro...	Materials & Services:Attendant...		163.47			18,734.03
01/09/2026	22207	Sam Bates	Materials & Services:Attendant...		7.19			18,726.84
01/09/2026	22208	Shannon Coppock	-split-		57.43			18,669.41
01/09/2026	22209	Life Assist	-split-		27.20			18,642.21
01/09/2026	22210	South Gilliam Health Center	-split-		243.85			18,398.36
					2,781.85			15,616.51



South Gilliam Health Center

422 N. Main - PO Box 597
Condon, OR 97823
Ph: 541-626-7081
Fax: 541-919-0046
sgilliamhealth@gmail.com

January 19, 2026

Attn: Audits Division
Office of the Secretary of State
255 Capitol St. NE Ste 500
Salem, OR 97310

RE: 2024-25 Audit for South Gilliam County Health District

Dear Sir or Madam:

South Gilliam County Health District respectfully submits the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended June 30, 2025. The audit was completed by the independent auditing firm, SingerLewak, LLC and reported the deficiencies listed below. The plan of action was adopted by the members of the governing body at their meeting on January 19, 2026, as indicated by signatures below.

The deficiencies are listed below, including the adopted plan of action and timeframe for each.

1. Deficiency #1-Lack of Segregation of Duties
 - a. Type of deficiency-Material Weakness
 - b. Plan of Action-The South Gilliam County Health District employs 6 full time people, who work at South Gilliam Health Center. Three of those are medical staff. Another full-time employee is the Administrator, who also performs the financial duties for the District and clinic. The other full-time employees are the receptionists who do patient scheduling, referrals and records management. Operating a small district and clinic, with very limited resources, requires a few employees to wear many hats and perform many duties.

The Board of Directors meets monthly and reviews and approves the financials. They also receive duplicate bank statements through their personal mail, so they can compare them with the statements and reconciliations presented to them at the meetings. Since November/2023, two signatures have been required on all checks, regardless the amount.

Our electronic medical records system is now responsible for all insurance billing/posting/applying payments. During that process the insurance adjustments (amounts they won't pay and we must write off) are automatically applied.

Since the auditors were on site, the administrator implemented a few changes upon the auditor's suggestions. First, monthly reconciliation between patient payment deposits in the financial system

and postings to patient accounts has been occurring. Second, checks were moved to a more secure location that is locked. Third, the board updated current district policies. Finally, there are financial policies in place for the public health department that help guide the district.

South Gilliam County Health District acknowledges this deficiency and aside from what has already been stated, no further action will take place.

- c. Timeframe: These changes were implemented in September/2024.

Thank you,

Lisa Bettencourt, Administrator
South Gilliam County Health District

Board Member
South Gilliam County Health District



eileen@lgl-advisors.com
<https://localgovernmentlegal.net/>

December 16, 2025

Clients and friends:

Beginning January 1, 2025, I will be joining the law firm of Cable Huston, LLP, as a partner.

Cable Huston is a well-established Portland firm whose approximately 25 attorneys include some of Oregon's top professionals working in the area of local government. You can find out more at the firm's website: [Portland's Boutique Law Firm - Cable Huston LLP](https://localgovernmentlegal.net/)

This is a positive move that I'm excited to make. Since I opened my solo office in 2006, my practice has grown to more than 125 local government clients, and it gets bigger every year. Joining a larger firm will help me continue to provide the best possible client service by allowing me to do the following:

1. Hand over administrative functions, such as billing, IT services, and business operations to a qualified team of professionals, freeing me up to focus more on client matters.
2. Enlist the help of junior attorneys and legal assistants to provide support and back-up coverage when needed.
3. Broaden the "bench" of in-house legal professionals who can step in when needed to help in specialized areas, such as employment law and litigation.

What does this mean for you? For my existing clients, very little will change. I intend to continue to represent you if you continue to want me to. The client is always free to choose the attorney(s) they want to work with.

Sometime in January, each current client should receive a proposed engagement letter from Cable Huston that will include my new contact information. If your organization would like to continue to work with me, please review, sign, and return the new engagement letter. After that, you will be able to contact me as needed, just as you do now.

I hope this change will be as seamless as possible, and beneficial for all of us. I look forward to continuing to work with you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Eileen G. Eakins'.

Eileen G. Eakins

PROFESSIONAL SERVICES AGREEMENT

NURSING SERVICES

1. PARTIES. This Professional Services Agreement ("Agreement") is entered into on this _____ day of _____, 2026, by and between **Summit Springs Village**, a domestic non-profit corporation authorized to do business in the State of Oregon ("Summit Springs"); and **South Gilliam Health Center**, an Oregon health district formed and authorized pursuant to Oregon Revised Statutes (ORS) chapter 440 (hereinafter, "SGHC" or "Contractor").

2. TERM. The term of this Agreement shall be for one (1) year, commencing on _____ and ending on _____ unless terminated earlier as provided herein.

3. SCOPE OF SERVICES. The Contractor shall provide to Summit Springs up to four (4) hours per week of professional nursing services to residents of Summit Springs' nursing facility ("Facility") as provided below ("Nursing Services"):

- Conducting health assessments and screenings at least quarterly, and more frequently as needed.
- On a weekly basis, reviewing and updating charts for residents on alert charting status or who are experiencing significant medical issues.
- Administering medications in accordance with Facility policy and state law.
- Ensuring the maintenance of accurate health records and documentation.
- Collaborating with Facility management and other healthcare providers as needed to facilitate the provision of Nursing Services as provided herein

4. COMPENSATION. For Nursing Services provided, Summit Springs shall pay to Contractor \$53 per hour. Payments will be made within thirty (30) days of receipt of a written invoice from Contractor listing the total hours spent providing Nursing Services in the previous month, and describing with particularity the Nursing Services provided.

5. INDEPENDENT CONTRACTOR STATUS. The parties acknowledge that Contractor is an employee of South Gilliam Health Center and not an employee of Summit Springs or of the Facility. The Contractor is not entitled to any employee benefits from Summit Springs, including but not limited to health insurance, paid time off, or workers' compensation.

6. LICENSING AND INSURANCE. For the duration of this Agreement, Contractor is required to maintain a valid, unrestricted RN license in the State of Oregon. For the duration of this Agreement, Contractor shall maintain professional liability or other general liability insurance

coverage in minimum coverage amounts of \$1 million per occurrence/\$2 million aggregate claims.

7. CONFIDENTIALITY. Contractor agrees to comply with all HIPAA regulations and maintain absolute confidentiality of all resident medical and personal information.

8. TERMINATION. Either party may terminate this Agreement with thirty (30) days' written notice to the other party. Summit Springs may terminate this Agreement immediately for cause, including loss of license or breach of professional conduct, after providing written notice of termination stating the justification for the termination.

9. GOVERNING LAW; VENUE. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon. In the event of legal action to interpret or enforce the terms of this Agreement, venue shall be in the Circuit Court in Gilliam County, Oregon.

10. INDEMNIFICATION. Subject to the requirements and limitations of the Oregon Tort Claims Act (ORS 30.260 to 30.300), Contractor and Summit Springs shall mutually indemnify and hold harmless the other party for any claims for damages, including third-party claims, caused by or arising out of the indemnifying party's performance of its obligations under this Agreement.

SOUTH GILLIAM HEALTH CENTER

BY: _____

Print name:

Signature

ITS: _____

Title

DATE: _____

SUMMIT SPRINGS VILLAGE

BY: _____

Print name:

Signature

ITS: _____

Title

DATE: _____