



the HEPPNER GAZETTE TIMES

50¢



VOL. 144 NO. 44 10 Pages Wednesday, November 6, 2024 Morrow County, Heppner, Oregon

Health district receives clean audit report

By Andrea Di Salvo

Morrow County Health District has received a clean audit report for 2024, the MCHD board heard at its Oct. 28 meeting in Heppner.

The audit was done by international accounting firm Wipfli. Certified Public Accountant Eric Volk came from the Spokane office to present the audit findings to the MCHD board.

He said the point of the audit is to provide an opinion on whether the financial statements of the district are materially accurate.

"In our opinion, they are," he said, adding that that meant the health district received a "clean" or unmodified opinion. "Which is exactly what we want."

He also congratulated health district staff on being well prepared for the audit.

According to Volk's report, the health district is struggling financially in some areas, but those struggles are largely in line with regional and national trends.

Financial challenges that were mitigated by government relief funding are reemerging as that funding dissipates.

Moving through 2024, he said the healthcare industry overall is most concerned about the costs of labor, benefits and other people expenses; labor shortages and employee turnover; Medicare/Medicaid reimbursements; managing payer contracts; cybersecurity; effective use of data; and technology integration.

At the same time, Pioneer Memorial Hospital is one of 25 critical access hospitals in Oregon, and Volk said there are some unique aspects to accounting policies of critical access hospitals. For instance, the payments received for service vary greatly and aren't always for the full amount charged.

According to Wipfli's research, people management is considered a number one strategic priority for rural healthcare entities. Staffing challenges continue, with nursing being one of the greatest expenses. As demand rises with an aging population, there aren't enough workers entering the healthcare field to meet that demand.

"The more rural you are, the more difficult it is to attract new talent. During the height of our inflationary period, traveling nurses were making three, four, five times as much as they were before," Volk said.

That, he said, makes employee recruitment, retention and outsourcing strategies essential.

Some ways the healthcare industry in general is rising to meet the challenges are through increased wages, focus on organizational culture, proactive recruitment, using travel/temporary nonclinical staff and increased benefits and perks.

As for MCHD in particular, Volk said the district's overall cash and cash equivalents decreased in 2024

due to operating activities.

Net patient receivables increased roughly \$952,000 due to transition to a new Electronic Medical Records (EMR) system and billing to Thrive. Net patient account receivables increased from \$1,609,990 on June 30, 2022, to \$2,141,311 on June 30, 2023, and increased from \$2,141,311 on June 30, 2023, to \$3,092,584 on June 30, 2024.

Gross patient revenue decreased by \$817,143, or five percent, in 2024; increased by \$1,582,135, or 11 percent, in 2023; and decreased by \$596,778, or four percent, in 2022.

Net patient revenue decreased by 11 percent in 2024, increased 21 percent in 2023 and increased one percent 2022.

Other receivables decreased by roughly one million dollars due to a decrease of third-party payor settlements.

Total nonoperating net revenue, including property taxes, decreased by \$442,688 or eight percent in 2024, increased by \$1,202,339 or 27 percent in 2023, decreased by \$2,357,872 or 34 percent in 2022. The decrease in 2024 was primarily due to reduced recognition of CARES Act related revenue.

District voters approved an operating tax levy that began in fiscal year 2010. Voters approved an additional five-year operating levy in May 2014, which produced a five-year

tax revenue of \$2,958,395. Voters approved additional five-year levies in May 2019 and November 2023, both at the same rates as the previous levies.

MCHD's total recognized tax revenue was \$3,560,035 in 2024, \$3,379,550 in 2023 and \$2,568,197 in 2022.

The district's total overall operating expenses decreased by \$746,280, or three percent, in 2024, increased by \$4,588,602, or 26 percent, in 2023 and \$394,591, or one percent, in 2022.

Capital asset expenditures, including construction in progress, were \$271,553 during 2024. The largest costs were associated with software technology and related implementation costs. However, long-term liabilities decreased as payments are made following the amortization schedule.

The health district's net position decreased in 2024, down by more than a million dollars from the previous year. In part, this was because of professional fees and purchased services, which were higher due to contracted registered nurses and electronic health records implementation fees. The district ended with a net position decrease of 12 percent, or \$1.268 million.

MCHD's net position on June 30, 2024, was \$9,138,105, compared to \$10,406,360 in 2023 and \$10,398,043 in 2022.

Volk said Wipfli had

Mustangs dominate Outlaws 36-0

Mustangs win BMC Championship



#20 Mason Orem outruns Outlaw defenders during Heppner's win Friday night. - Photo by Erin Proudfoot

The Heppner Mustang football team won the Blue Mountain Conference championship with a 36-0 win over the Enterprise Outlaws. The Mustangs (9-0,6-0) moved up a spot in the OSAA State Football Rankings to number 1 entering the playoffs. Heppner is the number 1 seed and will play the number 16 seed Waldport Irish in the first round of the state playoffs.

In the game against the Outlaws, the Mustangs scored on their first four possessions. Heppner got

the ball to start the game and went on a twelve-play drive that ate up seven minutes of the clock. The offensive line dominated the line of scrimmage as all twelve plays were running plays. Heppner scored their first touchdown of the game when Alakae Rodriguez took a handoff from quarterback Mason Orem and pounded his way in from 4 yards out for the score to make it 6-0.

The Heppner defense controlled the game from the start and forced an

-Continued to PAGE SIX

Irrigon Pickleball Club to celebrate grand opening of new courts on Nov. 9th



New pickleball court in Irrigon - Picture by Bobbie Veatch

The Irrigon Pickleball Club, affectionately known as the "Pickleheads," will celebrate the grand opening of its new pickleball courts on November 9 at 1 p.m. The club, which has been active in Irrigon since 2013, initially played on tennis courts and in the gym at A.C. Houghton Elementary School. Formally established in 2018, the club has long dreamed of having dedicated courts of its own.

"We started collecting bottles and cans, held garage sales, and even sold hot dogs and plants at the farmers market to raise funds," shared Bobbie Veatch of the Irrigon Pickle-

ball Club, highlighting the community's grassroots efforts.

In 2023, with assistance from Irrigon Parks and Recreation, the club received approval from the U.S. Army Corps of Engineers to use a parcel of land near the ball fields. That summer, they also secured funding from the Morrow County Unified Recreation District (MURD), enabling them to construct a four-court complex.

Now, with their own courts ready for play, the club invites the community to join them for the grand opening celebration, marking a significant milestone in their journey.

Heppner Mustangs charge to state quarterfinals with 3-1 win Over Santiam

The Heppner High School volleyball team claimed a hard-fought victory over Santiam in a thrilling four-set match, winning 3-1. The scores were 26-28, 25-21, 25-18, and 25-14. "The girls came out with a little bit of playoff jitters, some knowing this was their last opportunity to make state and some with this being their first opportunity." Said Coach Mindy Wilson.

The standout player of the game was Hallee Hisler, who demonstrated her versatility by racking up impressive statistics in multiple categories. She had a total of 21 digs, made 15 kills, and blocked 7 shots. Ava Gerry and Maya Payne also made significant contributions to the team. Ava posted 23 digs, 9 kills, 17 assists, and secured an ace, while Maya topped the assists category with 16 and added 24 digs, 5 kills, and 2 aces to her name.

Isa Payne and Avree Lathrop put forth commendable performances as well. Isa finished the game with 13 kills, 8 digs, and 3 blocks. Avree managed to score an ace four times in addition to making 13 digs and a kill. Katie Spivey led the team in digs with a remarkable count of 31 and contributed an ace, showcasing the team's strong defensive capabilities. Keeley also played a part in the win



Hallee Hisler #11, being gaurded by Maya Payne #4. -Photo by Susan Hisler.



Ava Gerry #10 being gaurded by Isa Payne #4 and Keeley Nairns #24. -Photo by Susan Hisler.



Top row (R-L) Asst Coach Molly Rhea, Ava Gerry, Hallee Hisler, Isa Payne, Maya Payne, Isabelle Ogden, Olivia Ogden, Avree Lathrop, Asst Coach Kelly Barnett bottom row (L-R) Keeley Nairns, Katie Spivey, CiCi Stefani, Healy Hisler, Coach Mindy Wilson. -Photo contributed.

with her 10 digs and 2 kills. Coach Mindy Wilson stated, "Santiam was scrappy and dug a lot of our hits, so we had to be strategic and find the holes." Adjustments in the defense

were crucial for Heppner, allowing them to tighten their overall game as they successfully countered Santiam's hitters.

By the fourth set, Hep-

ner had refined their strategy and largely controlled the game, outscoring Santiam by 11 points. This decisive set demonstrated the team's growth and effective adaptation during the match. "Once we made the adjustments, we were able to get our hands on almost every ball. Very proud of them all!" the coach proudly stated.

This win advances Heppner further in their journey towards the state championship, leaving players, coaches, and supporters eagerly anticipating their next performance. The girls will be playing against the Salem Academy at the Ridgeview High School in Redmond, Oregon, quarterfinals on November 8th.

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