

Nehalem Bay Health District

Resolution 2019-03

Revision of Accounting Designation

WHEREAS Nehalem Bay Health District's, (the District), auditing firm, Pauly, Rogers and Co. has recommended that the District revert back to a modified cash basis accounting system from the accrual basis that was established beginning fiscal year 2018-2019.

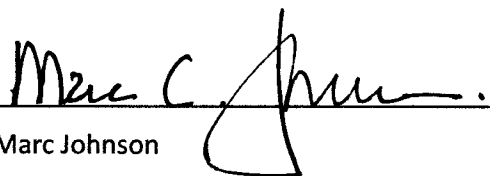
WHEREAS the District does actually operate on a cash basis while the Nehalem Valley Care Center, also known as The Wheeler Care Center LLC, or The Care Center, operates on an accrual basis.

Whereas when both cash and accrual basis of accounting are utilized in an overall operation, the proper designation of accounting, from an audit perspective, is modified cash basis.

THEREFORE BE IT RESOLVED that the Board of Directors of the Nehalem Bay Health District has approved to revise the District's method of accounting back to a cash basis and that the overall operation of the District and the Care Center be designated as operating on a modified cash basis retroactive to the beginning of fiscal year 2018-2019.

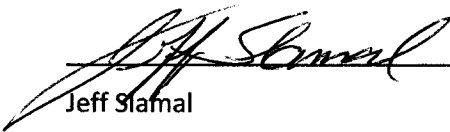
The above Resolution statements were approved and declared adopted on this 04th day of June, 2019.

President or President Pro Tem



Marc Johnson

Chief Executive Officer



Jeff Starnal

10/08/2019