



CANYONLANDS HEALTH CARE SPECIAL SERVICE DISTRICT BOARD MEETING

Larson Building Conference Room 285 S 400 E, Moab, UT 84532

Thursday February 8, 2024 at 5:30 p.m.

Board meetings allow for both in-person or virtual attendance.

Remote participation is through Zoom.

Join the Zoom Meeting: <https://us02web.zoom.us/j/82078784177>

AGENDA

- I. Call to Order & Roll Call (*5 min*)
- II. Approval of the December 14, 2023 Meeting Minutes (*5 min*) (Action Item)
- III. Annual election of District Board Chair, Vice-Chair, Treasurer and Chief Administrator Officer (*10 min*) (Action Item)
- IV. Reports/Presentations (*25 min*)
 - a. Care Center Administrator's Report – Colette/Jillian
 1. Administrators Report
 2. Quality Assurance Report
 - b. Canyonlands Care Center Financials – Cassie
 1. Ratify Care Center Bills – Dec/Jan (Action Item)
 2. Review of the Budget vs Actuals – Dec/Jan
 - c. Parkway and Seasons Administrators/Financials Report (Feb) – Nathan/Todd/Jason
 - d. Other Considerations
- V. Financials (*25 min*)
 - a. CHCSSD Financials – Ken/Sophie
 1. Approval of Bills (Action item)
 2. Review of the Budget vs Actuals
 3. Review of the Fund Balances
 4. Discussion on 2020 DSH Seed Funding
 5. Discussion and Consideration to approve the 2023 Financial Audit Letter of Engagement from Gilbert & Stewart
 6. Other Considerations
- VI. New Business/Discussion/Action Items (*25 min*)
 - a. Annual Review of Financial Procedures and Ethics & Conflict of Interest Policies
 - b. Update on development plans for the remaining CHCSSD property (Joette)
- VII. Other Considerations (*5 min*)
- VIII. Closed Session to discuss the Character, Competency, and Mental Health of an Individual (*20 min*)
- IX. Adjourn



CANYONLANDS HEALTH CARE SPECIAL SERVICE DISTRICT BOARD MEETING

Larson Building Conference Room 285 S 400 E, Moab, UT 84532, Online through Zoom

- Thursday December 14th, 2023 at 5:30 p.m.

PRESENT: Tawny Knuteson-Boyd (Chair), Joette Langianese (Vice-Chair), Ken Ballantyne (Treasurer), Debbie Testa (Clerk), Paula Martin, Lou Irby, Dan Cook, Colette Lyman, Cassie Rose (CCC), Jason Gatherum, (RMC), John Haderlie (Larson), Jennifer Sadoff (MRH)

ABSENT: Evan Clapper, Jillian Fryer

- I. Called to Order at 5:36 PM

- II. Approval of the November 9th, 2023 Meeting Minutes (5 min)

Motion to approve the November 9th minutes made by Dan seconded by Lou, Motion carried for approval 6-0.

- III. Reports/Presentations (20 min)

- a. Care Center Administrator's Report – Colette/Jillian

1. Administrators Report

CL reported there has been no state survey activity, their census is at 33, 2 residents were discharged, 1 resident passed, and two admits occurred. The facility's last COVID outbreak was Oct 26 – Nov 24. For quality measures, they are flagging in falls, and fall prevention is one of six performance improvement plans they have. They need 2 full-time nurses and 3 CNAs to be fully staffed. Their cost report is due at the end of 2023, with an audit to immediately follow. One bid has been received for flooring and they are working on getting more.

2. Quality Assurance Report

CL reported on behalf of JF. There were 4 house acquired infections, 4 skin issues and 13 falls. For psychotropic medications, there were 8 residents who were taking anti-anxiety medications, 5 residents who were taking anti-psychotic medications, 16 residents who were taking anti-depressant medications, and 1 who had gradual dose reductions.

- b. Canyonlands Care Center Financials – Lindsey/Cassie

1. Ratify Care Center Bills – Nov (Action Item)

Motion to ratify the Nov 2023 Canyonlands Care Center bills in \$317,503.40 made by Joette, seconded by Dan.

Motion carried for approval 6-0.

2. Review of the Budget vs Actuals – Nov

CR reported that they are catching up on Medicaid billing and have made progress since the previous board meeting with updating the books. They received a Medicaid payment on Monday and are working hard to get cost reporting done for the year end. There was concern expressed about their workload being too much for one person to handle.

However, they also acknowledged that once they get through this audit, things should be more manageable. The board emphasized the need to be on top of the finances. They are still coming in under budget overall and will work towards ensuring accurate financials going forward.

The group discussed changing their financial reporting schedule from preliminary reports every month to finalized reports one month after the fact (in arrears). This would allow them to have more accurate financials without rushing through preliminary reports each month.

The board members discussed the importance of receiving financial reports before the day of the meeting. They emphasized that accurate and timely reports are crucial for justifying their budget requests to taxpayers. They also requested a breakdown of the \$100K

operations payment from the district of expenses, including wages and benefits. The CCC staff indicated they could provide this.

- c. Parkway and Seasons Administrators/Financials Report (Feb) – Nathan/Todd/Jason JG provided updates on Parkway. Their census is at 43, with 85% patient satisfaction helping with improved food scores.
- d. Other Considerations

IV. Public Hearings (20 min)

- a. Public Hearing – Ken

Public Hearing opened at 6:19 PM

- 1. Reopening of the CHCSSD 2023 budget
KB reported on the 2023 budget review and highlighted discrepancies in interest income projections and operating expenses versus actual spending.
- 2. Review of the CHCSSD 2024 Budget
KB then reviewed the district's 2024 budget and noted on the revenue side, \$1.7 million in sales tax and \$300K for services was allocated. A \$50K fund balance draw was necessary to balance the budget. On the expense side, \$1.2 million was budgeted for the CCC, \$150K for UPL seed funding and \$300K for DSH.

- b. Close the Public Hearing

Public Hearing closed at 6:30 PM

- c. Discussion and Consideration to approve amendments to the 2023 budget (Action Item)

Motion to approve amendments to the 2023 CHCSSD Budget as presented made by Joette, seconded by Dan. Motion carried for approval 6-0.

- d. Discussion and Consideration to approve the 2024 Budget (Action Item)

Motion to approve the 2024 CHCSSD Budget as presented made by Joette, seconded by Lou. Motion carried for approval 6-0.

V. Financials (25 min)

- a. CHCSSD Financials – Ken/Sophie

- 1. Approval of Bills (Action item)

Motion to approve the CHCSSD December bills as presented in the amount of \$125,950.24 made by Dan, seconded by Paula. Motion carried for approval 6-0.

- 2. Review of the Budget vs Actuals

KB reported the district is under budget so far with a net income of \$499K, and \$1.4 Mil in sales tax has been received. It was emphasized that budgets are just roadmaps for expected revenue and expenditures but do not reflect actual numbers until after year-end adjustments have been made.

- 3. Review of the Fund Balances

KB provided an update on the fund balances: \$1,241.168.40 General PTIF Fund, \$100,832.22 Capital PTIF Fund, \$2,482.22 CCC Capital PTIF Fund, \$1,219,805.27 Debt Service Fund, \$41,746.30 Wells Fargo Checking, balances are as of November 30th, 2023.

- 4. Review of the 2022 Financial Audit

JH provided an overview of the 2022 financial audit report and confirmed that the opinion is an unmodified one. He encouraged everyone to read through the report, especially the management's discussion and analysis section for better readability. The state compliance letter had no findings, which was a good job for everyone involved.

- 5. Other Considerations

VI. New Business/Discussion/Action Items (*20 min*)

a. Discussion and Consideration to approve the 2024 CHCSSD meeting schedule (Action Item)

The board approved meeting every other month (bi-monthly) for 2024 starting in February and continuing the second Thursday of the month. They also discussed ratifying the previous month's bills for the months the board does not meet.

Motion to approve the 2024 CHCSSD Meeting Schedule made by Ken, seconded by Lou. Motion carried for approval 6-0.

b. Update on development plans for the remaining CHCSSD property (Joette)

JL presented a map of the district's undeveloped eight acres of land and asked for suggestions on what they would like to see on that property. The group discussed development standards and opportunities for retail and senior housing in C2, R4, and other zones. Suggestions included creating affordable senior living options in Moab, including apartments or condos. They also talked about deed restrictions and keeping it senior-oriented. There was a need identified for senior housing that is not necessarily affordable but still within middle-end values. The group discussed mixed-income apartments with tax credits as well as detached tiny homes or small cottages. Ideas were proposed such as subsidizing rent based on shifts worked by hospital or nursing home employees. They also talked about services like coffee shops or convenience stores that seniors could walk or bike to. It was mentioned that they plan to hire a consultant to help them with all aspects of planning related to property development and senior housing. This topic will be further discussed in their maps 2.0 committee meetings with JL, CL, DC and Jen Sadoff from this group involved in it. The next meeting is Jan 10 12:30 PM at the Grand Center.

VII. Other Considerations (*5 min*)

VIII. Closed Session to discuss the Character, Competency, and Mental Health of an Individual (*20 min*)

Lou Irby leaves the meeting at 7:28 PM

Motion to go into closed session to discuss the character, competency and mental health of an individual made by Joette, seconded by Ken. Motion carried for approval 5-0. Entered closed session at 7:29 PM.

Motion to come out of closed session made by Joette, seconded by Ken. Motion carried for approval 5-0.

Ended closed session at 7:42 PM

Motion to adjourn the meeting made by Ken, seconded by Joette. Motion carried for approval 5-0.

IX. Adjourned at 7:47 PM

January 2024 Bills Payable

Payee	Amount	Reason
The Salt Lake Tribune	\$24.80	Public Notice
Moab Valley Storage	\$90.00	Storage Unit
Larson	\$200.00	2022 Financial Audit
Debbie Testa	\$500.00	Dec Clerk Services
Moab Free Health Clinic	\$25,000.00	2023 Donation
Canyonlands Care Center	\$100,000.00	Operations
Utah Dpt of Health & Human Services	\$101,641.68	CCC 2024 Q1 UPL Seed Money
Total Amount:	\$227,456.48	

February 2024 Bills Payable

Payee	Amount	Reason
Moab Valley Storage	\$90.00	Storage Unit
Debbie Testa	\$187.50	Jan Clerk Services
Larson	\$7,500.00	2024 Rent for CHCSSD office
Kirton McConkie	\$5,675.36	Attorney Fees Nov 23 - Jan 24
Canyonlands Care Center	\$100,000.00	Operations
Canyonlands Care Center	\$157,035.19	CCC 2024 Q2 UPL Seed Money
Canyonlands Care Center	\$317,465.32	MRH 2023 Q4 DSH Payment
Total Amount:	\$587,953.37	
Total Amount for Jan/Feb 2024:	\$815,409.85	



January 29, 2024

To the Governing Board Members
Canyonlands Health Care Special Service District
Moab, UT 84532

We are pleased to confirm our understanding of the services we are to provide Canyonlands Health Care Special Service District for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Canyonlands Health Care Special Service District as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Canyonlands Health Care Special Service District's 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. As part of our engagement, we will apply certain limited procedures to Canyonlands Health Care Special Service District's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of revenues, expenses, and changes in net assets – budget to actual

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

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Canyonlands Health Care Special Service District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement. and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls and GAAS presumes that revenue recognitions is a significant risk. Accordingly, we have considered these as significant risks.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may

involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Canyonlands Health Care Special Service District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Canyonlands Health Care Special Service District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial

statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

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

We will provide copies of our reports to the district; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gilbert & Stewart CPA's and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Cognizant or Oversight Agency for Audit or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gilbert & Stewart CPA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to Cognizant or Oversight Agency for Audit or its designee. The Cognizant or

Oversight Agency for Audit or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oversight Agency for Audit. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately April 25, 2024, and to issue our reports no later than June 15, 2024. Ben Probst is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$15,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Canyonlands Health Care Special Service District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Gilbert & Stewart".

Gilbert & Stewart CPA's PC

RESPONSE:

This letter correctly sets forth the understanding of Canyonlands Health Care Special Service District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Canyonlands Care Center Report for Board Meeting 12-14-23 by Colette Lyman, Adm

Overview of Facility Performance:

Survey: No State Survey Activity. No reportable events. Back in Survey Window.

Census: Census 33. 2 Discharged, 1 died. Admitted 2. 1 male bed open that we are filling on Tuesday.

Covid Recap: The last Covid Outbreak was on October 29 to Nov 24. No covid so far in December. Our Medical Director says there is another resurgence in Moab right now.

Dec Events: We start the 12 days of Christmas parties today. The Employee and Resident family Christmas party is on Nov 21 at 1:30. Everyone invited!

Safety: 1 WC claim but no time lost and she didn't end up seeking medical attention.

Goals for 2023: Retain staff, increase staff morale, Fall prevention, Get all of our Quality Measures under the national average.

Quality Measures: We are flagging in 1 area. Falls. Constantly working on Fall prevention

QAPI (Quality Assurance Performance Improvement) , Performance Improvement Plans (PIPs):

We have 6 active PIPs. They are as follows: 1-Fall Prevention 2-Skin breakdown prevention/comprehensive wound tracking. 3- Significant Weight Loss prevention. 4-MDS/Careplan accuracy. 5- Wandering Management of Confused Residents. 6- Medication Administration.

Staff Needs: 2 full time nurses and 3 C.N.A's needed to be fully staffed. Myself and Nursing administration filling in the holes.

Audits/Budget: Cost report due the end of the year with an audit to immediately follow.

Furniture/Capital Needs: Flooring for next year.

Its been a good year and I look forward to a wonderful 2024. My team is remarkable, they all fill in where needed.

-Colette Lyman

Clinical Excellence Review for QAPI/Board Update: Overview of December 2023

Nutritional Aspects of Care- Weight Loss: (2)

- 1 resident with desired weight loss
- 1 Hospice resident with weight loss
- Interventions are in place and have stabilized at risk residents.

House Acquired Infections: (6)

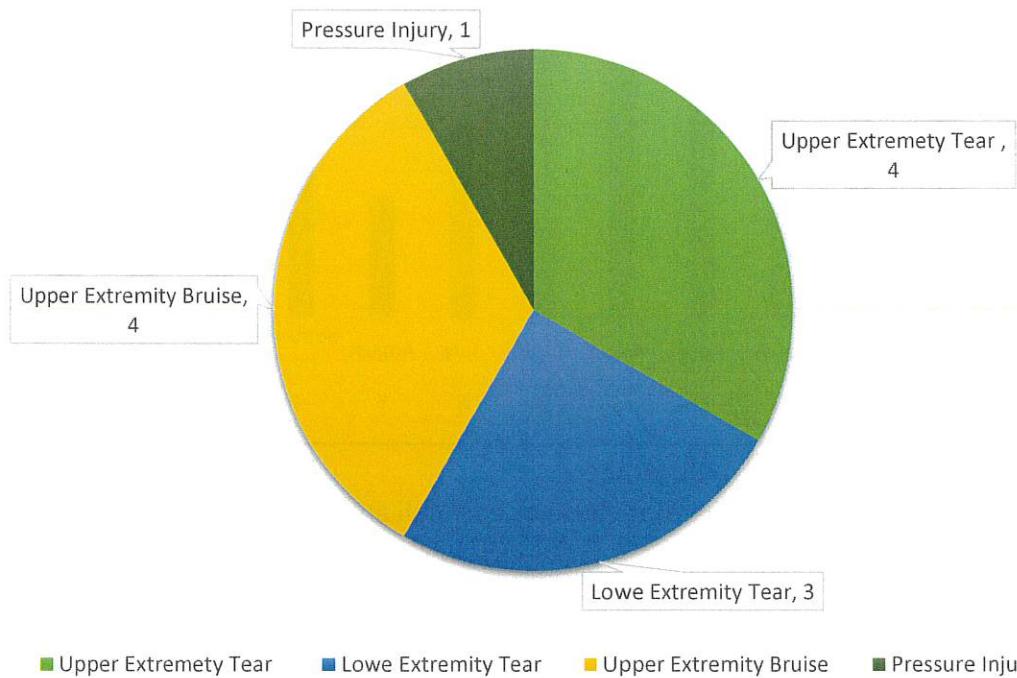
- 3 residents with skin infections
- 1 resident with pneumonia
- 1 resident with UTI
- 1 resident with an eye infection

Incidents

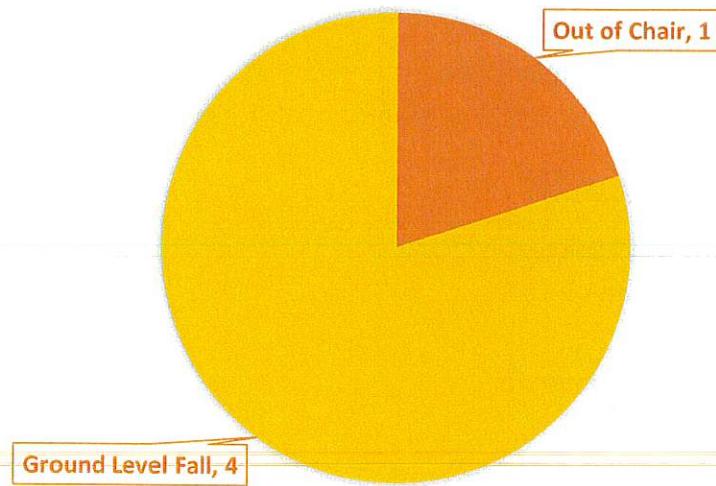
- Incidents of Physical Aggression Initiated/ Received: (0)
- Elopement Incidents: (0)

New Skin Issue Incidents

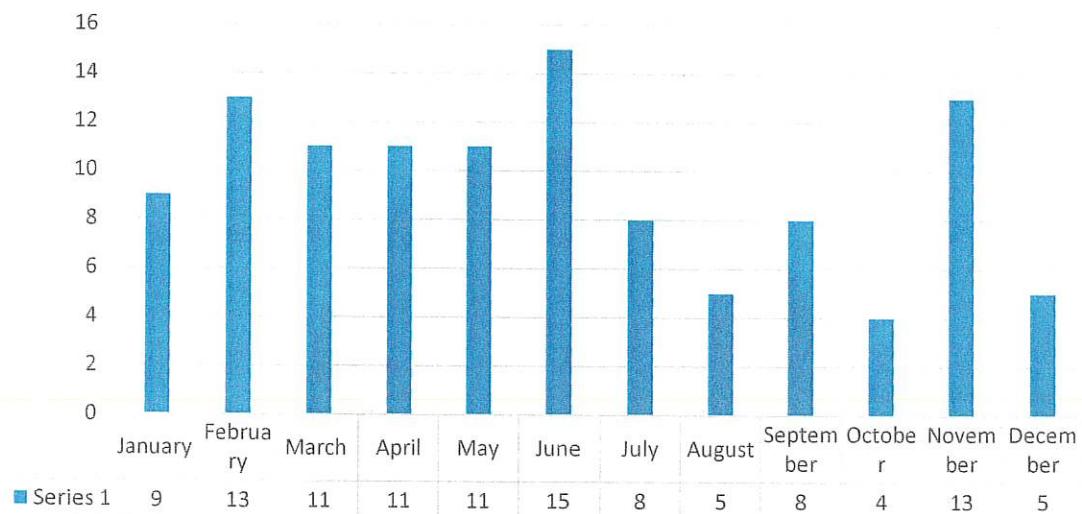
December 2023 Skin Issues (12 Total)



FALLS DECEMBER 2023 (5 TOTAL)



Monthly Summary



- Total of 5 residents fell in December.
- Continue to investigate the root cause of each fall and implement procedures to reduce repeat falls.

Medication Management, Utilization, Storage and Administration

- **Medication Error Incidents (1):** New protocol has been placed in action to reduce medication errors. Currently in evaluation phase. Medication errors are trending down.
- **Behavior Management & Psychopharmacological Medications: (Done remotely via phone conference call)** Psychotropic committee meets with pharmacist monthly to review, risk benefit statements up-to-date, written monthly communication regarding psychotropics to physicians as needed.

Medication Cart Audit

- Completed for the month of December

Crash Card Audit

- Completed for the month of December

Acute and Significant Condition Changes (1): 2 residents hospitalized in December

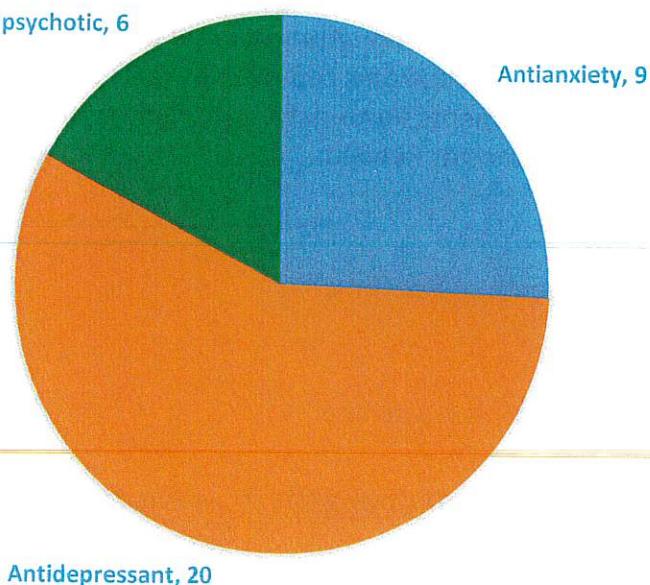
Admissions: (3)

Discharge to another facility: (1)

In-Facility Death: (1)

Reportable Events: (0):

DECEMBER PSYCHOTROPIC MEDICATIONS (35 TOTAL)



Anti-Anxiety Medications

- 9 residents

Anti-Psychotic Medications

- 6 residents

Anti-Depressant Medications

- 17 total residents (3 resident took 2 antidepressants)

Sedative-Hypnotic

- 1 resident (for one day only)

Gradual Dose Reduction

- 0 successful gradual dose reductions in December

End of Year just missing
end of year entries

CANYONLANDS CARE CENTER COMPARATIVE OPERATING STATEMENT
Preliminary Unaudited -SUMMARY

Reporting Period	2023 Budget	2023 Actual	Variance	Comments
Hospice	74,965.23	70,308.25	-4,656.98	
Medicaid	1,486,922.40	1,633,814.21	146,891.81	Higher medicaid rate than budgeted
Medicaid UPL	984,733.50	963,384.90	-21,348.60	
Medicare	150,000.00	0.00	-150,000.00	
Other Income	1,500.00	4,301.18	2,801.18	
Private Pay	912,500.00	801,086.04	-111,413.96	lower private pay census
V.A.	0.00	11,000.00	11,000.00	no VA (payment from preengaged)
Total Revenue	3,610,621.13	3,483,894.58	-126,726.55	
 Benefits - Administration	 745,591.45	 561,383.88	 184,207.57	 short staffed
Event Planning	3,500.00	1,345.40	2,154.60	
Food Supplies	45,000.00	34,078.36	10,921.64	
Incontinent Supplies	60,000.00	31,305.45	28,694.55	some classed as nursing supplies
Insurance-Automobile	8,500.00	3,793.04	4,706.96	
Insurance-Directors and Officer	25,000.00	23,055.62	1,944.38	
Insurance Expense-Liability	25,500.00	21,471.50	4,028.50	
Insurance-Property	0.00	0.00	0.00	
Laundry Services-MRH	86,517.78	79,742.07	6,775.71	
Legal and Accounting	15,000.00	3,516.94	11,483.06	
Licenses and Certificates	4,500.00	0.00	4,500.00	
Linen	5,000.00	2,996.84	2,003.16	
MCD, IRS penalties	0.00	31,238.89	-31,238.89	
Medicare Ancillary Expenses	142,185.00	0.00	142,185.00	
Non-medical supplies	0.00	235.93	-235.93	
Nursing Supplies	55,000.00	67,152.26	-12,152.26	
OTC Medicines	5,000.00	5,053.72	-53.72	
Patient Day Assessment	370,299.10	360,365.84	9,933.26	
Prescription Medications	0.00	70.51	-70.51	
Recreational Therapy	15,000.00	15,337.41	-337.41	
Recruiting Fees	0.00	3,169.94	-3,169.94	
Resident Incidentals	5,000.00	3,766.30	1,233.70	

SSI/month	5,500.00	0.00	5,500.00
TV/Cable	8,500.00	8,287.23	212.77
Advertising & Promo	15,000.00	12,468.30	2,531.70
Automobile Expense	2,500.00	2,797.05	-297.05
Bank Charges	3,000.00	2,764.17	235.83
Business License & Permits	2,500.00	0.00	2,500.00
Computer/Internet Expense	25,000.00	33,337.00	-8,337.00
Continuing Education	8,000.00	6,186.42	1,813.58
Depreciation Expense	186,251.00	186,251.00	
Dues & Subs	7,500.00	5,331.63	2,168.37
Janitorial Expense	45,000.00	37,754.47	7,245.53
Laboratory Fees	1,500.00	-66.76	1,566.76
Resident Meals	411,939.00	386,227.36	25,711.64
Medical Records and Supplies	2,000.00	0.00	2,000.00
Miscellaneous Expense	3,800.00	1,444.64	2,355.36
Office Supplies	15,500.00	3,694.57	11,805.43
Wages	2,982,929.00	2,671,843.85	311,085.15
Postage & Delivery	1,000.00	0.00	1,000.00
Printing and Reproduction	500.00	0.00	500.00
Professional Fees	45,000.00	30,442.87	14,557.13
Reference Materials	2,500.00	0.00	2,500.00
Repairs & Maintenance	75,000.00	50,122.34	24,877.66
Small Equipment	17,500.00	0.00	17,500.00
Telephone Expense	7,500.00	2,144.23	5,355.77
Travel Expense	25,000.00	0.00	25,000.00
Utilities	90,000.00	78,467.58	11,532.42
Vaccines & Medicines	2,500.00	2,408.90	91.10
Total Expense	5,609,513.00	4,584,735.75	1,024,777.25
Net Ordinary Income	-1,998,892.00	-1,100,841.17	-898,050.83
Other Income/Expense			0.00
Other Income			0.00
CDC SSD CY - Operating	1,200,000.00	1170180.34	29819.66
CDC SSD CY - Debt Service	386,525.00		386525.00
Interest Income	1,500.00	10959.84	-9459.84
Total Other Income	1,888,025.00	1181140.18	706884.82

Other Expense	238,000.00	0.00
Interest Expense		238000.00
Total Other Expense	238,000.00	238000.00
Net Income	-348,867.00	-348,867.00

December \$496,872.80

CANYONLANDS CARE CENTER

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Register: Wells Fargo checking 1199

From 12/01/2023 through 12/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/01/2023			12000 · Undeposited F...	Deposit		X	1,037.00	282,567.81
12/01/2023			12000 · Undeposited F...	Deposit		X	1,147.40	283,715.21
12/01/2023	ACH	PEHP	-split-		23,404.91	X		260,310.30
12/07/2023			-split-	Deposit		X	47,397.96	307,708.26
12/08/2023	ACH	Health Equity	Benefits:A-Fees		29.25	X		307,679.01
12/11/2023			12000 · Undeposited F...	Deposit		X	244,128.16	551,807.17
12/11/2023			010 · Administration a...	Service Charge	167.46	X		551,639.71
12/11/2023	13379	DS101123	Accounts Receivable	VOID: Refund ...		X		551,639.71
12/11/2023	13380	DS101123	Accounts Receivable	Refund - Nove...	1,500.00	X		550,139.71
12/12/2023	13395	Colette_Lyman	Accounts Payable	Reimbursement	1,146.70	X		548,993.01
12/13/2023			-split-	Deposit		X	35,363.14	584,356.15
12/13/2023			12000 · Undeposited F...	Deposit		X	1,674.29	586,030.44
12/13/2023	EFTPS	United States Treasury	-split-	87-0391981	24,721.40	X		561,309.04
12/13/2023	13381	A1 Storage	Accounts Payable	Invoice #2508-...	95.00	X		561,214.04
12/13/2023	13382	Belinda Hurst	Accounts Payable	NOVEMBER2...	300.00	X		560,914.04
12/13/2023	13383	Black Mesa BBQ & ...	Accounts Payable	Thank you!	1,950.00	X		558,964.04
12/13/2023	13384	ConvergeOne	Accounts Payable		311.63	X		558,652.41
12/13/2023	13385	Desert West Office S...	Accounts Payable		254.72	X		558,397.69
12/13/2023	13386	Kroger	Accounts Payable		651.80	X		557,745.89
12/13/2023	13387	Moab Senior Games	Accounts Payable		500.00	X		557,245.89
12/13/2023	13388	Moab Wash and Fold	Accounts Payable		1,881.25			555,364.64
12/13/2023	13389	Packard Wholesale	Accounts Payable		4,575.62	X		550,789.02
12/13/2023	13390	Point Click Care	Accounts Payable		1,157.44	X		549,631.58
12/13/2023	13391	The Ad-Vertiser	Accounts Payable		526.50	X		549,105.08
12/13/2023	13392	Times-Independent	Accounts Payable		280.00	X		548,825.08
12/13/2023	13394	Medline	Accounts Payable		4,687.45	X		544,137.63
12/13/2023	13396	EI083023	Accounts Receivable	VOID:		X		544,137.63
12/13/2023		QuickBooks Payroll ...	2110 · Direct Deposit ...	Created by Pay...	76,891.97	X		467,245.66
12/13/2023		QuickBooks Payroll ...	2110 · Direct Deposit ...	Created by Pay...	73.98	X		467,171.68
12/14/2023	ACH	Arthur J Gallagher Ri...	010 · Administration a...	Invoice #49476...	3,719.00	X		463,452.68
12/14/2023	13397	EI083023	Accounts Receivable	Refund due to ...	5,394.49	X		458,058.19
12/14/2023	DD11415	Begay, Valerie	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11416	Benally, Brianna	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11417	Betsuie, Carol J	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11418	Brand, Dennie	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11419	Cervantes, Alicia	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11420	Charleston, Ayesis	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11421	Contreras, Amber	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11422	Cowan, Cindy	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11423	Crank, Polly A	-split-	Direct Deposit		X		458,058.19

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12/14/2023	DD11424	Croasmun, Teresa	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11425	Cuoco, Shannon	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11426	Dalton, Macey	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11427	Dean, April L	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11428	Dial, Dan	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11429	Dickey, Kathleen	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11430	Flores, Yesenia	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11431	Fountain, Sylvia	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11432	Friesen, Sky	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11433	Fryer, Jillian M	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11434	Geiser, Anissa	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11435	Green, Lexi R	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11436	Hall, Bradley C	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11437	Hall, Lynn	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11438	Harrison, Roshawna R	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11439	Hopkins, Cheryl R	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11440	Hutchinson, Kristian B	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11441	Lee, Marlene	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11442	Litsue, Kristina J	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11443	Lyman, Colette	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11444	Lyman, Presley	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11445	Naegle, Jennifer	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11446	Nocki, Clarissa M	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11447	Oxner, Rebecka S	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11448	Rose, Cassie Jo	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11449	Salazar-Gonzales, Do...	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11450	Sciabarrasi, Caitlynn ...	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11451	Singer, Raykietta	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11452	Smith, Sydney R	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11453	Sudbury, Michael B	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11454	Taylor, Jeanette F	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11455	Thomason, Kallie M	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11456	Thomason, Taylor K	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11457	Tsosie, Nomanie N	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11458	Zul, Jeferlita	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11459	Zunich, Mercedes R	-split-	Direct Deposit		X		458,058.19
12/14/2023	DD11460	Cuoco, Shannon	-split-	Direct Deposit		X		458,058.19
12/18/2023	ACH	Opticare of Utah	-split-		166.85	X		457,891.34
12/19/2023			-split-	Deposit		X	117,529.06	575,420.40
12/20/2023	ACH	HealthEquity	-split-	Canyonlands 0...	790.00	X		574,630.40

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/20/2023	ACH	Emery Telecom	010 · Administration a...	1118500	582.11	X		574,048.29
12/20/2023	13497	Liberty Drug	Accounts Payable		536.00			573,512.29
12/20/2023	13498	Medline	Accounts Payable		139.59			573,372.70
12/20/2023	13499	Mikayla Contreras -	Accounts Payable	Reimbursement ...	21.50			573,351.20
12/20/2023	13500	Moab Sun News	Accounts Payable		1,232.00			572,119.20
12/20/2023	13501	Moab Wash and Fold	Accounts Payable		1,631.00			570,488.20
12/20/2023	13502	Paul Reay D.O.	Accounts Payable	December 2023	1,400.00			569,088.20
12/21/2023			12000 · Undeposited F...	Deposit		X	1,481.31	570,569.51
12/21/2023			12000 · Undeposited F...	Deposit		X	944.67	571,514.18
12/21/2023	ACH	State Farm Mutual F...	-split-	87-0391981	2,824.13	X		568,690.05
12/21/2023	ACH	Sysco	-split-		1,998.95	X		566,691.10
12/21/2023	EFTPS	United States Treasury	-split-	87-0391981	17,389.30	X		549,301.80
12/21/2023	13451	Litsue, Kristina J	-split-	VOID:		X		549,301.80
12/21/2023	13491	Taylor, Lydia	-split-	VOID:		X		549,301.80
12/21/2023	13447	Brand, Dennie	-split-		1,225.90	X		548,075.90
12/21/2023	13448	Crank, Polly A	-split-		704.41	X		547,371.49
12/21/2023	13449	Flores, Yesenia	-split-		990.20			546,381.29
12/21/2023	13450	Friesen, Sky	-split-		1,016.73			545,364.56
12/21/2023	13452	Nocki, Clarissa M	-split-		1,639.21	X		543,725.35
12/21/2023	13453	Salazar-Gonzales, Do...	-split-		1,199.19	X		542,526.16
12/21/2023	13454	Sciabarrasi, Caitlynn ...	-split-		302.69	X		542,223.47
12/21/2023	13455	Taylor, Jeanette F	-split-		1,376.42	X		540,847.05
12/21/2023	13456	Thomason, Taylor K	-split-		343.39	X		540,503.66
12/21/2023	13457	Begay, Valerie	-split-		1,254.44	X		539,249.22
12/21/2023	13458	Benally, Brianna	-split-		736.02	X		538,513.20
12/21/2023	13459	Hall, Bradley C	-split-		1,095.97	X		537,417.23
12/21/2023	13460	Betsuie, Carol J	-split-		1,496.33	X		535,920.90
12/21/2023	13461	Cervantes, Alicia	-split-		845.38	X		535,075.52
12/21/2023	13462	Charleston, Ayesis	-split-		747.43	X		534,328.09
12/21/2023	13463	Contreras, Amber	-split-		523.88			533,804.21
12/21/2023	13464	Contreras, Mikayla M	-split-		92.35	X		533,711.86
12/21/2023	13465	Cowan, Cindy	-split-		2,634.72	X		531,077.14
12/21/2023	13466	Croasmun, Teresa	-split-		554.67	X		530,522.47
12/21/2023	13467	Cuoco, Shannon	-split-		305.49	X		530,216.98
12/21/2023	13468	Dalton, Macey	-split-		1,596.60	X		528,620.38
12/21/2023	13469	Dean, April L	-split-		589.19	X		528,031.19
12/21/2023	13470	Dial, Dan	-split-		2,298.62	X		525,732.57
12/21/2023	13471	Dickey, Kathleen	-split-		949.73			524,782.84
12/21/2023	13472	Fountain, Sylvia	-split-		2,456.91			522,325.93
12/21/2023	13473	Fryer, Jillian M	-split-		3,702.50	X		518,623.43

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/21/2023	13474	Geiser, Anissa	-split-		1,160.88	X		517,462.55
12/21/2023	13475	Green, Lexi R	-split-		344.31	X		517,118.24
12/21/2023	13476	Hall, Lynn	-split-		1,537.66	X		515,580.58
12/21/2023	13477	Harrison, Roshawna R	-split-		1,129.39	X		514,451.19
12/21/2023	13478	Hopkins, Cheryl R	-split-		1,362.58	X		513,088.61
12/21/2023	13479	Hutchinson, Kristian B	-split-		267.82	X		512,820.79
12/21/2023	13480	Lee, Marlene	-split-		1,708.80	X		511,111.99
12/21/2023	13481	Lyman, Colette	-split-		4,100.49	X		507,011.50
12/21/2023	13482	Lyman, Presley	-split-		2,031.26	X		504,980.24
12/21/2023	13483	Naegle, Jennifer	-split-		818.31	X		504,161.93
12/21/2023	13484	Oxner, Rebecka S	-split-		535.06			503,626.87
12/21/2023	13485	Rogers, Kayli	-split-		327.31			503,299.56
12/21/2023	13486	Rose, Cassie Jo	-split-		1,466.12	X		501,833.44
12/21/2023	13487	Ryan, Linda G	-split-		72.35			501,761.09
12/21/2023	13488	Shumway, Kiera P	-split-		92.35			501,668.74
12/21/2023	13489	Smith, Sydney R	-split-		1,079.15	X		500,589.59
12/21/2023	13490	Sudbury, Michael B	-split-		1,984.99			498,604.60
12/21/2023	13492	Thomason, Kallie M	-split-		2,170.48	X		496,434.12
12/21/2023	13493	Tsosie, Nomanie N	-split-		1,082.21	X		495,351.91
12/21/2023	13494	Zul, Jeferlita	-split-		619.56	X		494,732.35
12/21/2023	13495	Zunich, Mercedes R	-split-		359.76			494,372.59
12/21/2023	13496	Litsue, Kristina J	-split-		1,030.88	X		493,341.71
12/22/2023	13503	Desert West Office S...	Accounts Payable		68.96			493,272.75
12/22/2023	13504	Medline	Accounts Payable		1,559.34			491,713.41
12/22/2023	13505	Packard Wholesale	Accounts Payable		2,867.69			488,845.72
12/26/2023			12000 · Undeposited F...	Deposit		X	7,750.00	496,595.72
12/26/2023	ACH	Wells Fargo Busines...	2157 · WellsFargo Cre...	IB0LQVST8P	4,570.91	X		492,024.81
12/26/2023	EFTPS	United States Treasury	-split-	87-0391981	25,259.96	X		466,764.85
12/27/2023			12000 · Undeposited F...	Deposit		X	285,510.33	752,275.18
12/27/2023	ACH	iSolved HCM	010 · Administration a...		247.08	X		752,028.10
12/27/2023		QuickBooks Payroll ...	-split-	Adjusted for vo...	78,947.87	X		673,080.23
12/28/2023	ACH	Worker's Compensation...	010 · Administration a...	Invoice #78616...	7,600.28			665,479.95
12/28/2023	ACH	HealthEquity	-split-	Canyonlands 0...	780.00	X		664,699.95
12/28/2023	ACH	State Farm Mutual F...	-split-	87-0391981	2,820.72	X		661,879.23
12/28/2023	13514	Dale Rosier	Accounts Payable	March 2023 - ...	450.00			661,429.23
12/28/2023	DD	Shumway, Kiera P	-split-	VOID: Direct ...		X		661,429.23
12/28/2023	DD11461	Begay, Valerie	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11462	Benally, Brianna	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11463	Betsuie, Carol J	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11464	Brand, Dennie	-split-	Direct Deposit		X		661,429.23

CANYONLANDS CARE CENTER

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Register: Wells Fargo checking 1199

From 12/01/2023 through 12/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/28/2023	DD11465	Cervantes, Alicia	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11466	Charleston, Ayesis	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11467	Contreras, Amber	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11468	Contreras, Mikayla M	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11469	Cowan, Cindy	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11470	Crank, Polly A	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11471	Croasmun, Teresa	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11472	Cuoco, Shannon	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11473	Dalton, Macey	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11474	Dean, April L	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11475	Dial, Dan	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11476	Dickey, Kathleen	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11477	Flores, Yesenia	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11478	Fountain, Sylvia	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11479	Friesen, Sky	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11480	Fryer, Jillian M	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11481	Geiser, Anissa	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11482	Green, Lexi R	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11483	Hall, Bradley C	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11484	Hall, Lynn	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11485	Harrison, Roshawna R	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11486	Hopkins, Cheryl R	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11487	Hutchinson, Kristian B	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11488	Lee, Marlene	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11489	Litsue, Kristina J	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11490	Lyman, Colette	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11491	Lyman, Presley	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11492	Naegle, Jennifer	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11493	Nocki, Clarissa M	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11494	Oxner, Rebecka S	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11495	Rose, Cassie Jo	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11496	Ryan, Linda G	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11497	Salazar-Gonzales, Do...	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11498	Sciabarrasi, Caitlynn ...	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11500	Smith, Sydney R	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11501	Sudbury, Michael B	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11502	Taylor, Jeanette F	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11503	Thomason, Kallie M	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11504	Thomason, Taylor K	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11505	Tsosie, Nomanie N	-split-	Direct Deposit		X		661,429.23

CANYONLANDS CARE CENTER

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Register: Wells Fargo checking 1199

From 12/01/2023 through 12/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/28/2023	DD11506	Zul, Jeferlita	-split-	Direct Deposit		X		661,429.23
12/28/2023	DD11507	Zunich, Mercedes R	-split-	Direct Deposit		X		661,429.23
12/28/2023	13513	Shumway, Kiera P	-split-		823.45			660,605.78
12/29/2023		Dental Select	-split-		1,844.95	X		658,760.83
12/29/2023	ACH	Arthur J Gallagher Ri...	010 · Administration a...	Invoice #49561...	247.87			658,512.96
12/31/2023			-split-	Deposit			2,927.50	661,440.46
12/31/2023			-split-	Deposit			4,623.38	666,063.84
12/31/2023			70200 · Interest Income	Interest		X	504.36	666,568.20
12/31/2023	ACH	Salt Lake Tribune	010 · Administration a...	Invoice # 2023...	560.00			666,008.20
12/31/2023	ACH	Wells Fargo Busines...	2157 · WellsFargo Cre...		161.23			665,846.97
12/31/2023	ACH	Walker True Value H...	-split-		100.37			665,746.60
12/31/2023	ACH	Sysco	040 · Dietary:380b · F...		21.30			665,725.30
12/31/2023	Transfer	Joretta Beeson	SSI/month		450.00			665,275.30
12/31/2023	13515	Moab Wash and Fold	Accounts Payable		2,021.25			663,254.05
12/31/2023	13516	Belinda Hurst	Accounts Payable		300.00			662,954.05
12/31/2023	13517	Moab Regional Hosp...	Accounts Payable		96,753.35			566,200.70
12/31/2023	13518	Rio Rojo Company	Accounts Payable		700.00			565,500.70
12/31/2023	13525	The Ad-Vertiser	Accounts Payable		234.00			565,266.70
12/31/2023	13526	Utah Dept. of Health	Accounts Payable		28,178.15			537,088.55
12/31/2023	13527	Liberty Drug	Accounts Payable	Invoice #15480	411.98			536,676.57

\$496,872.50

CANYONLANDS CARE CENTER COMPARATIVE OPERATING STATEMENT
Unaudited -SUMMARY

Reporting Period	2023 Budget	December Actual	Monthly Budget	Variance	Comments
Hospice	74,965.23	0.00	6,247.00	(6,247.00)	
Medicaid	1,486,922.40	170,111.40	123,910.00	46,201.40	
Medicaid UPL	984,733.50	79,998.60	82,061.00	(2,062.40)	
Medicare	150,000.00	0.00	12,500.00	(12,500.00)	
Other Income	1,500.00	0.00	125.00	(125.00)	
Private Pay	912,500.00	69,194.67	76,041.00	(6,846.33)	
V.A.	0.00	0.00	-	-	
Total Revenue	3,610,621.13	319,304.67	300,885.00	18,420.67	
Benefits - Administration	745,591.45	45,111.21	62,132.00	17,020.79	
Event Planning	3,500.00	0.00	291.00	291.00	
Food Supplies	45,000.00	3,205.59	3,750.00	544.41	
Incontinent Supplies	60,000.00	1,559.88	5,000.00	3,440.12	
Insurance-Automobile	8,500.00	0.00	708.00	708.00	
Insurance-Directors and Officer	25,000.00	3,966.87	2,083.00	(1,883.87)	
Insurance Expense-Liability	25,500.00	0.00	2,125.00	2,125.00	
Insurance-Property	0.00	0.00	-	-	
Laundry Services-MRH	86,517.78	7,111.12	7,209.00	97.88	
Legal and Accounting	15,000.00	0.00	1,250.00	1,250.00	
Licenses and Certificates	4,500.00	0.00	375.00	375.00	
Linen	5,000.00	0.00	416.00	416.00	
MCD, IRS penalties	0.00	0.00	-	-	
Medicare Ancillary Expenses	142,185.00	0.00	11,848.00	11,848.00	
Non-medical supplies	0.00	0.00	-	-	
Nursing Supplies	55,000.00	6,332.05	4,583.00	(1,749.05)	
OTC Medicines	5,000.00	608.18	416.00	(192.18)	
Patient Day Assessment	370,299.10	56,328.15	30,858.00	(25,470.15)	
Prescription Medications	0.00	39.51	-	(39.51)	
Recreational Therapy	15,000.00	837.34	1,250.00	412.66	
Recruiting Fees	0.00	0.00	-	-	
Resident Incidentals	5,000.00	167.99	416.00	248.01	

December review

SSI/month	5,500.00	458.00	458.00
TV/Cable	8,500.00	582.11	125.89
Advertising & Promo	15,000.00	3,168.50	(1,918.50)
Automobile Expense	2,500.00	208.00	208.00
Bank Charges	3,000.00	167.46	82.54
Business License & Permits	2,500.00	208.00	208.00
Computer/Internet Expense	25,000.00	90.10	2,083.00
Continuing Education	8,000.00	666.00	575.90
Depreciation Expense	186,251.00	15,520.00	15,520.00
Dues & Subs	7,500.00	625.00	625.00
Janitorial Expense	45,000.00	3,750.00	832.18
Laboratory Fees	1,500.00	125.00	125.00
Resident Meals	411,939.00	33,688.13	639.87
Medical Records and Supplies	2,000.00	166.00	166.00
Miscellaneous Expense	3,800.00	95.00	221.00
Office Supplies	15,500.00	2,242.12	1,291.00
Wages	2,982,929.00	276,091.83	248,577.00
Postage & Delivery	1,000.00	83.00	83.00
Printing and Reproduction	500.00	41.00	41.00
Professional Fees	45,000.00	2,554.94	3,750.00
Reference Materials	2,500.00	208.00	208.00
Repairs & Maintenance	75,000.00	3,984.94	6,250.00
Small Equipment	17,500.00	1,458.00	1,458.00
Telephone Expense	7,500.00	625.00	625.00
Travel Expense	25,000.00	2,083.00	2,083.00
Utilities	90,000.00	7,500.00	1,902.73
Vaccines & Medicines	2,500.00	150.48	208.00
Total Expense	5,609,513.00	456,598.59	467,459.00
Net Ordinary Income	-1,998,892.00	-137293.92	(166,574.00)
Other Income/Expense		-	-
Other Income	1,200,000.00	107,400.84	100,000.00
CDC SSD CY - Operating	386,525.00		32,210.00
CDC SSD CY - Debt Service	1,500.00	504.36	125.00
Interest Income	1,888,025.00	107,905.20	157,335.00
Total Other Income			49,429.80
			(29,280.08)

Other Expense	19,833.00	-	(19,833.00)
Interest Expense	0.00	19,833.00	19,833.00
Total Other Expense	0.00	19,833.00	19,833.00
Net Income	-348,867.00	-29,388.72	(29,072.00)
			316.72

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02/20/24

Accrual Basis

GCHSD GENERAL
Profit & Loss Budget Performance for Meeting
January 2024

	Jan 24	Budget	Jan 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4012.1 · Interest Income - General	369.44		369.44		
4014 · .1 Traditions HealthCare Seasons	34,096.24		34,096.24		
Total 4014 · .1 Traditions HealthCare	34,096.24		34,096.24		
4015.1 · Transfer from Debt Service	568,000.00		568,000.00		
4016.1 · Sales Tax	128,273.76		128,273.76		
Total Income	730,739.44		730,739.44		
Gross Profit	730,739.44		730,739.44		
Expense					
10-6195 · Miscellaneous - General	25,090.00		25,090.00		
10-6901 · Transfer to Enterprise Fund					
6902.4 · Transfer To Debt Service	568,000.00		568,000.00		
Total 10-6901 · Transfer to Enterprise Fund	568,000.00		568,000.00		
6170.1 · Legal/Accounting	2,396.86		2,396.86		
6172.1 · Advertising/Notices	24.80		24.80		
6190.1 · Bank Charges - General	120.90		120.90		
Total Expense	595,632.56		595,632.56		
Net Ordinary Income	135,106.88		135,106.88		
Other Income/Expense					
Other Income					
6800.2 · Transfer from General Fund	818,000.00		818,000.00		
Total Other Income	818,000.00		818,000.00		
Other Expense					
6901.3 · Transfer to General Fund	818,000.00		818,000.00		
Total Other Expense	818,000.00		818,000.00		
Net Other Income	0.00		0.00		
Net Income	135,106.88		135,106.88		

GCHSD GENERAL
Profit & Loss Budget Performance for Meeting
December 2023

	Dec 23	Budget	Jan - Dec 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4012.1 · Interest Income - General	5,964.05	250.00	60,823.70	3,000.00	3,000.00
4014 · 1 Traditions HealthCare					
Parkway	14,383.10	13,125.00	320,788.65	157,500.00	157,500.00
Seasons	0.00	13,125.00	201,266.92	157,500.00	157,500.00
Total 4014 · 1 Traditions HealthCare	14,383.10	26,250.00	522,055.57	315,000.00	315,000.00
4016.1 · Sales Tax	160,347.88	150,000.00	1,779,293.55	1,800,000.00	1,800,000.00
4021.2 · Interest Income - Capital Proj	468.96		5,035.38		
4031.3 · Interest Income - Debt Service	5,673.23		48,127.87		
4150.1 · Miscellaneous Income	0.00	1,918.41	7,115.71	23,021.00	23,021.00
Total Income	186,837.22	178,418.41	2,422,451.78	2,141,021.00	2,141,021.00
Gross Profit	186,837.22	178,418.41	2,422,451.78	2,141,021.00	2,141,021.00
Expense					
Expense					
10-6100 · Contract Services	500.00		4,127.40		
10-6175 · Professional Fees - General	200.00		9,176.20		
10-6195 · Miscellaneous - General	0.00	15,250.00	11,438.34	183,000.00	183,000.00
10-6901 · Transfer to Enterprise Fund					
6902.4 · Transfer To Debt Service	0.00		737,775.00		
6903.4 · Transfer to Operations	100,000.00		1,160,000.00		
6904.4 · Transfer to UPL Seed	101,641.68		284,036.40		
Total 10-6901 · Transfer to Enterprise Fund	201,641.68		2,181,811.40		
6170.1 · Legal/Accounting	3,087.50		26,070.00		
6172.1 · Advertising/Notices	0.00		156.20		
6180.1 · Office Supplies - General	0.00		53.36		
6190.1 · Bank Charges - General	67.23		1,044.17		
6500.1 · Contributions to Other Entities					
6501.1 · Other	0.00	2,084.00	0.00	25,000.00	25,000.00
6502.1 · DSH	0.00	25,000.00	0.00	300,000.00	300,000.00
6500.1 · Contributions to Other Entities - Other	0.00	132,233.00	0.00	1,586,800.00	1,586,800.00
Total 6500.1 · Contributions to Other Entities	0.00	159,317.00	0.00	1,911,800.00	1,911,800.00
Total Expense	205,496.41	174,567.00	2,233,877.07	2,094,800.00	2,094,800.00
Net Ordinary Income	-18,659.19	3,851.41	188,574.71	46,221.00	46,221.00
Other Income/Expense					
Other Income					
6800.2 · Transfer from General Fund	0.00		850,000.00		
Total Other Income	0.00		850,000.00		
Other Expense					
6901.3 · Transfer to General Fund	0.00		500,000.00		
Total Other Expense	0.00		500,000.00		
Net Other Income	0.00	350,000.00			
Net Income	-18,659.19	3,851.41	538,574.71	46,221.00	46,221.00

**GCHSD GENERAL
Balance Sheet
As of January 31, 2024**

Jan 31, 24

ASSETS**Current Assets****Checking/Savings**

10-1100 · Combined Cash - WF 6784	-11,906.25
10-1170 · General - PTIF - 2571	623,659.66
1100 · Wells Fargo - 6784	705,189.72
40-1100 · Combined Cash - CP	23,622.77
40-1110 · Capital- PTIF - 0970	101,301.18
40-1120 · Capital - PTIF - 8217	2,493.76
45-1100 · Combined Cash - DS	-11,716.52
45-1160 · Debt Service - PTIF - 0890	1,225,478.50

Total Checking/Savings

2,658,122.82

Accounts Receivable**Accounts Receivable****Total Accounts Receivable**

8,539.00

Total Current Assets

2,666,661.82

Other Assets**1300 · Due From Other Governments**

128,273.76

Total Other Assets

128,273.76

TOTAL ASSETS**2,794,935.58****LIABILITIES & EQUITY****Liabilities****Current Liabilities****Accounts Payable****10-2000 · Accounts Payable**

5,875.36

Total Accounts Payable

5,875.36

Other Current Liabilities**45-2550 · Due To Capital Projects - D S**

43,312.75

Total Other Current Liabilities

43,312.75

Total Current Liabilities

49,188.11

Total Liabilities

49,188.11

Equity**10-3910 · Fund Balance - General Fund**

1,641,874.64

3900 · Retained Earnings

-103,278.50

40-3920 · Fund Balance - Capital Projects

335,145.22

45-3930 · Fund Balance - Debt Service

736,899.23

Net Income

135,106.88

Total Equity

2,745,747.47

TOTAL LIABILITIES & EQUITY**2,794,935.58**

**GCHSD GENERAL
Balance Sheet
As of December 31, 2023**

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
10-1100 · Combined Cash - WF 6784	-11,906.25
10-1170 · General - PTIF - 2571	1,281,311.78
1100 · Wells Fargo - 6784	-122,155.06
40-1100 · Combined Cash - CP	23,622.77
40-1110 · Capital - PTIF - 0970	101,301.18
40-1120 · Capital - PTIF - 8217	2,493.76
45-1100 · Combined Cash - DS	-11,716.52
45-1160 · Debt Service - PTIF - 0890	1,225,478.50
Total Checking/Savings	<u>2,488,430.16</u>
Accounts Receivable	
Accounts Receivable	
Total Accounts Receivable	<u>8,539.00</u>
Total Current Assets	<u>8,539.00</u>
Other Assets	
1300 · Due From Other Governments	2,496,969.16
Total Other Assets	<u>160,347.88</u>
TOTAL ASSETS	<u>2,657,317.04</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
10-2000 · Accounts Payable	3,363.70
Total Accounts Payable	<u>3,363.70</u>
Other Current Liabilities	
45-2550 · Due To Capital Projects - D S	43,312.75
Total Other Current Liabilities	<u>43,312.75</u>
Total Current Liabilities	<u>46,676.45</u>
Total Liabilities	<u>46,676.45</u>
Equity	
10-3910 · Fund Balance - General Fund	1,053,184.68
40-3920 · Fund Balance - Capital Projects	330,109.84
45-3930 · Fund Balance - Debt Service	688,771.36
Net Income	538,574.71
Total Equity	<u>2,610,640.59</u>
TOTAL LIABILITIES & EQUITY	<u>2,657,317.04</u>