Canyonlands Health Care Special Service District

CANYONLANDS HEALTH CARE SPECIAL SERVICE DISTRICT BOARD MEETING
Larson Building Conference Room 285 S 400 E, Moab, UT 84532
Thursday December 12, 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 October 10, 2024 Meeting Minutes *(5 min)* (Action Item)

III. Financials *(25 min)*
  a. CHCSSD Financials – Ken/Sophie
    1. Review of the Budget vs Actuals Sept/Oct/Nov 2024
    2. Review of the Fund Balances
    3. Approval of Bills (Action item)
    4. Other Considerations

IV. Public Hearings (20 min)
  a. Public Hearing - Ken
    1. Reopening of the CHCSSD 2024 budget
    2. Review of the CHCSSD 2025 Budget
  b. Close the Public Hearing
  c. Discussion and Consideration to Approve:
    1. Amendments to the 2024 budget (Action Item)
    2. The final 2025 Budget (Action Item)

V. Reports/Presentations *(25 min)*
  a. Parkway and Seasons Administrators/Financials Report Q3 2024 – Nathan/Todd/Jason
  b. Care Center Administrator's Report – Colette
    1. Administrators Report
    2. Quality Assurance Report
  c. Canyonlands Care Center Financials – Cassie
    1. Ratify Care Center Bills – Sept/Oct (Action Item)
    2. Review of the Budget vs Actuals – Sept/Oct
  d. Other Considerations

VI. New Business/Discussion/Action Items (*25 min)*
  a. Discussion and Consideration to approve the 2025 CHCSSD meeting schedule (Action Item)
  b. Discussion on CHCSSD Purpose and Strategic Direction
    1. Discussion and Consideration of a CIB Application for a $50,000 Planning Grant

VII. Other Considerations *(5 min)*

VIII. Closed Session *(10 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 October 10, 2024 at 5:30 p.m.

PRESENT: Dan Cook (Chair), Ken Ballantyne (Treasurer), Tawny Knuteson-Boyd (Vice-Chair), Joette Langianese, Evan Clapper, Paula Martin, Debbie Testa (Clerk), Colette Lyman (CCC), Jason Gatherum, Garrett Weston, Johnathan Bangerter (Parkway), John Bramall (Seasons), Ben Probst (Gilbert & Stewart), Jennifer Sadoff (Moab Regional Hospital), Kate Jagla, David Olsen (Moab Free Clinic).

ABSENT: Lou Irby

I. Called to order at 5:34 PM

II. Approval of the August 8, 2024 Meeting Minutes *(5 min)* (Action Item)

Motion to approve the August 8th, 2024 minutes by Paula, seconded by Evan. Motion carried for approval 4-0.

III. Financials *(35 min)*

a. CHCSSD Financials – Ken/Sophie

1. Review of the Budget vs Actuals

KB discussed the financial updates for August and September. He noted that August sales tax revenue was 79% of 2023, while July was 107% of 2023. They also discussed the transfer of funds, with no transfer to operations in August but a $200,000 transfer in September.

2. Review of the Fund Balances

Fund balances: $626,493.31 General PTIF Fund, $105,047.58 Capital PTIF Fund $2,585.98 CCC Capital PTIF Fund, $1,028,303.67 Debt Service Fund, $124,960.43 Wells Fargo Checking balances are as of Aug 31, 2024.

3. Approval of Bills (Action item)

JL arrives at 5:45 PM

Motion to ratify the CHCSSD Sept 2024 bills and pay the Oct 2024 bills for a total amount of $332,889.32 made by Evan, seconded by Paula. Motion carried for approval 5-0.

4. Discussion and Consideration to Approve

1. 2023 Financial Audit (Action item)

BP presented the 2023 financial audit report, explaining the audit procedures and their unmodified opinion on the financial statements. EC discussed the internal controls of their operations, with BP stating that they were in good compliance. EC asked if there were any areas for improvement, to which BP responded that they were well-documented and had proper segregation of duties.

JL raised a concern about the delay in submitting paperwork to the auditors due to the special service district's late information to the county. EC suggested that getting the information sooner would help avoid delays in the county-wide audit. The group agreed to expedite the process and move up the timeline on their end to help the county.

Tawny arrives at 5:50 PM

Motion to accept the CHCSSD 2023 Audit as presented made by Ken, seconded by Joette.

Motion carried for approval 6-0.

2. RFP for District Accountant (Action item)

The CHCSSD received one proposal for a district accountant, for which the RFP was noticed appropriately. The board chose to select the proposal received from Kimra Berrelez for CHCSSD accounting services, and she will start on Nov 1, 2024.

Motion to approve the proposal from Kimra Berrelez made by Ken, seconded by Evan.
Motion carried for approval 6-0.

3. Sending the proposed 2025 Budget to the Public (Action Item)

   The board discussed the proposed 2025 budget put together by KB and DC, including the need for a new roof at the care center. They agreed to start saving for this project and set aside an additional $50K for a total of $150K for Canyonlands Care Center capital. The plan is to schedule the project simultaneously with MRH slated for 2026/27. They also considered paying off one of their CIB loans early with just 3 payments left, totaling $525,000, by adding the annual payments of $170,000 to their budget. Plans were also suggested to budget $50K for a strategic direction and planning facilitator. The team agreed to these proposals, aiming to balance their books and make progress on their financial commitments. KB notes he would contact CIB for instructions for paying off Bond B early. The board agreed to send the 2025 budget to the public for the 30 day review.

Motion to accept the proposed budget as presented with the additions of $50K transfer to capital, $50K for strategic planning, pay off amount for the CIB loan and to send the 2025 budget to the public made by Dan seconded by Evan. Motion carried for approval 6-0.

5. Ratify Updated CHCSSD Financial Procedures

Motion to ratify the updated CHCSSD Financial Procedures made by Evan, seconded by Ken. Motion carried for approval 6-0.

6. Other Considerations

IV. Reports/Presentations *(30 min)*

a. Parkway and Seasons Administrators/Financials Report (Q3 Dec) – Nathan/Todd/Jason

   TB discussed Seasons annual survey results, identifying three deficiencies deemed easy to fix with their plan of correction being accepted. A new life safety issue related to electrical testing was identified, which is a new regulation everyone needs to follow. GW reported that Parkway had successfully completed survey with 12 tags with no harm and their plan of correction was accepted. He also mentioned a tag reduction from 34 in 2022 to 12 in the current quarter. He highlighted an 82% occupancy rate and an 76% overall satisfaction rate based on resident surveys.

b. Care Center Administrator's Report – Colette

   1. Administrators Report

      CL discussed the CCC's improved quality measures over the past four years, with success in eight out of nine areas. The main issue is falls, which they are working on addressing through positive reinforcement and accurate documentation. The CCC passed survey with 4 minor tags. They will now be able to have the CNA program back set for approval in November, with a tentative start in December. CR was able to finish the cost report, which is now electronic. The team is focused on staff retention, quality measures, and a successful holiday season.

c. Canyonlands Care Center Financials – Cassie

   1. Ratify Care Center Bills – July/Aug (Action Item)

Motion to ratify Canyonlands Care Center July 2024 bills in the amount of $381,189.30 and Aug 2024 bills in the amount of $367,983.10 made by Dan seconded by Evan. Motion carried for approval 6-0.

   2. Review of the Budget vs Actuals – July/Aug

      CL discussed the CCC's financial status, highlighting that they were on track with their budget, except for the benefits, which were underutilized. She mentioned that they were preparing for open enrollment in November and December, anticipating an increase in benefits uptake. Their cash flow is good, and they have been collecting on past A/R. CL also mentioned that the CCC had improved its financial management, eliminating waste and accurately categorizing expenses. The team also discussed the potential need for additional staff due to new staffing regulations and the impact of these changes on their budget. JL requested a balance sheet showing assets vs liabilities. CL noted they just have one checking account and the balance can be seen in the WF checking account reports already provided. CL provided the CCC 2025 budget for review, with the amount received from the district lowered to $90K/month; however, they are raising the private rate to $10/month. CL is meeting with a Medicare specialist on Oct 18 to submit the application.

d. Other Considerations

V. New Business/Discussion/Action Items (*30 min)*

a. Funding Report Presentation from Moab Free Health Clinic
KJ discussed the expansion of their services, including dental and vision clinics, and their recent partnership with Rocky Mountain University School of Optometry. KJ highlighted the growth of their dental program, funded by $25,000 in 2023 and 2024 from the CHCSSD, and the addition of a dental hygienist and a dental assistant, both volunteers. KJ emphasized the importance of interrelated health services and the positive impact of their dental program on the community. She also confirmed the nearing completion of a building project and discussed the future of their dental practice, with Dr. Frank and Dr. Thomas playing key roles.

b. Discussion and Consideration to recommend to the Grand County Commission the appointment of Camille Trujillo and Ken Ballantyne to the CHCSSD Board (Action Item)
CT introduced herself and expressed her passion for her work at Community Nursing Services. KB noted he has enjoyed his time on the board and wants to continue another term.

Motion to approve the recommendation to appoint Camille Trujillo and reappointment Ken Ballantyne to the CHCSSD board to the Grand County Commission made by Evan, seconded by Tawny. Motion carried for approval 6-0.

c. Review of Annual Grand County 2025 Funding Request Presentation
JL and DC co-presented with EMS to the Grand County Commission regarding the split of sales tax revenue. They proposed a 50/50 split, and CHCSSD would take care of the DSH payment for MRH, which the commission approved. JL noted the state legislature expanded who is eligible for the rural health sales tax, such as the fire departments, search and rescue and sheriff's offices. The group discussed the potential increase of the healthcare sales tax rate from half to one percent with more entities possibly competing for the money.

d. Discussion on CHCSSD Purpose and Strategic Direction
The board agreed to set aside funds in the 2025 budget to contract a strategic planning facilitator and start having deeper conversations about this on the first of next year.

VI. Other Considerations *(5 min)*
JS updated the group about the damage to the Baxter plant during the hurricane, which led to a shortage of IV and saline solutions.

VII. Closed Session *(10 min)*

Motion to adjourn made by Dan, seconded by Evan. motion passes 6-0.

VIII. Adjourned at 7:44 PM

Nov 2024 Bills Payable

Payee	Amount	Reason
Desert West Office Supply	$39.99	Office Supplies
Moab Valley Storage	$90.00	Storage Unit
Moab Irrigation Company	$268.00	Yearly Assessment
Debbie Testa	$345.00	Oct 2024 Clerk Services
Larson	$950.00	Oct 2024 Accounting Services
Gilbert & Stewart, P.C.	$15,000.00	CHCSDD 2023 Financial Audit
Canyonlands Care Center	$100,000.00	Operations
Total Amount:	$116,692.99	

Dec 2024 Bills Payable

Payee	Amount	Reason
Moab Times	$69.80	Public Notice for Budget Hearing
Moab Valley Storage	$90.00	Storage Unit
Kirton & McConkie	$160.00	Nov 2024 Legal Fees
Kimra Berrelez	$210.00	Nov 2024 Accounting Services
Debbie Testa	$270.00	Nov 2024 Clerk Services
Larson	$350.00	Nov 2024 Accounting Services
Utah Local Governments Trust	$2,779.50	Insurance for Bonds
Canyonlands Care Center	$100,000.00	Operations
Total Amount:	$103,929.30	
Total Amount for Nov/Dec 2024:	$220,622.29	

2025 Proposed Budget

2025 Proposal	Notes

Revenue	2025 Proposed	
Sales Tax	1600000	Projected Sales Tax Revenue (50:50 split with EMS)
Fee for Services	300000	Projected Parkway / Traditions Revenue
Interest Gen. Fund	3000	Projected Interest General Fund
Interest Capital Fund	1500	Projected Interest Capital Fund
Interest Debt Service	5000	Projected Interest Debt Service
Mineral Lease Bond	12000	Projected refund of Interest for Bond
Revenue Bond B	5000	Projected refund of Interest for Bond
Misc/DSH		
EMS Loan Repayment	155000	Will be repaid June-September
Fund Balance	172300	Fund Balance draw to balance the budget (roof repair 500k)
Debt Service Transfer	346000	To finish paying off CIB Loan B
Total Revenue	**2599800**	

Expenditures	2025 Proposed	
Salary/Contract Serv.	3000	Contract Labor
Operations	90000	Rent, Insurance, Attorney Fees, Strategic Planning/Consulting
Transfers		
Operations	1140000	Operations Contribution to the Care Center
UPL Seed	150000	Seed Funds for UPL Funding
Debt Service	741800	Currently 386725 – total
		CIB Bond A ~$203400 – yearly (9 payments left)
		CIB Bond B ~$175000 – yearly (3 payments left)
		Remaining payments of 179k, 175k
		Payoff amount of CIB Bond B 525000
Transfer to Enterprise	1881800	
Transfer to Capital	150000	250k roof repair – expected within the next two years (500k)
Contributions to Others		
Moab Free Clinic	25000	
DSH	300000	
Total Expenditures	**2599800**	

GCHSD GENERAL
Balance Sheet
As of November 30, 2024

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
10-1100 · Combined Cash - WF[redacted]	-136,084.22
10-1170 · General - PTIF -[redacted]	862,809.37
1100 · Wells Fargo -[redacted]	-46,991.51
40-1100 · Combined Cash - CP	231,350.74
40-1110 · Capital- PTIF -[redacted]	106,382.65
45-1100 · Combined Cash - DS	-95,266.52
45-1160 · Debt Service - PTIF -[redacted]	1,041,372.56
Total Checking/Savings	1,963,573.07
Accounts Receivable	
Accounts Receivable	78,246.41
Total Accounts Receivable	78,246.41
Total Current Assets	2,041,819.48
Other Assets	
1300 · Due From Other Governments	155,000.00
Total Other Assets	155,000.00
TOTAL ASSETS	**2,196,819.48**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
10-2000 · Accounts Payable	103,929.30
Total Accounts Payable	103,929.30
Other Current Liabilities	
45-2550 · Due To Capital Projects - D S	43,312.75
Total Other Current Liabilities	43,312.75
Total Current Liabilities	147,242.05
Total Liabilities	147,242.05
Equity	
10-3910 · Fund Balance - General Fund	1,187,471.00
40-3920 · Fund Balance - Capital Projects	335,146.00
45-3930 · Fund Balance - Debt Service	1,086,898.59
Net Income	-559,938.16
Total Equity	2,049,577.43
TOTAL LIABILITIES & EQUITY	**2,196,819.48**

GCHSD GENERAL
Profit & Loss
November 2024

		Nov 24
Ordinary Income/Expense		
Income		
4012.1 · Interest Income - General		3,286.06
4021.2 · Interest Income - Capital Proj		423.96
4031.3 · Interest Income - Debt Service		4,150.10
Total Income		7,860.12
Gross Profit		7,860.12
Expense		
10-6100 · Contract Services		270.00
10-6175 · Professional Fees - General		560.00
10-6195 · Miscellaneous - General		90.00
10-6901 · Transfer to Enterprise Fund		
6903.4 · Transfer to Operations	100,000.00	
Total 10-6901 · Transfer to Enterprise Fund		100,000.00
6170.1 · Legal/Accounting		160.00
6172.1 · Advertising/Notices		69.80
6180.1 · Office Supplies - General		0.00
6185.1 · Insurance - General		2,779.50
6190.1 · Bank Charges - General		76.62
Total Expense		104,005.92
Net Ordinary Income		-96,145.80
Net Income		**-96,145.80**

GCHSD GENERAL
Profit & Loss Budget Performance for Meeting
November 2024

	Nov 24	Budget	Jan - Nov 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4012.1 · Interest Income - General	3,286 06		31,770 30		
4014 · .1 Traditions HealthCare					
Parkway	0 00		180,864 95		
Seasons	0 00		123,067 59		
Total 4014 · .1 Traditions HealthCare	0 00		303,932 54		
4015.1 · Transfer from Debt Service	0 00		805,000 00		
4016.1 · Sales Tax	0 00		1,462,320 08		
4021.2 · Interest Income - Capital Proj	423 96		5,093 08		
4031.3 · Interest Income - Debt Service	4,150 10		52,894 06		
4150.1 · Miscellaneous Income					
DSH	0 00		8,663 00		
4150.1 · Miscellaneous Income - Other	0 00		119,522 15		
Total 4150.1 · Miscellaneous Income	0 00		128,185 15		
Total Income	7,860 12		2,789,195 21		
Gross Profit	7,860 12		2,789,195 21		
Expense					
10-6100 · Contract Services	270 00		7,086 15		
10-6120 · Office Space Rent	0 00		7,500 00		
10-6175 · Professional Fees - General	560 00		14,931 76		
10-6195 · Miscellaneous - General	90 00		26,392 99		
10-6901 · Transfer to Enterprise Fund					
6902.4 · Transfer To Debt Service	0 00		940,156 53		
6903.4 · Transfer to Operations	100,000 00		1,111,663 00		
6904.4 · Transfer to UPL Seed	0 00		400,575 58		
Total 10-6901 · Transfer to Enterprise Fund	100,000 00		2,452,395 11		
6170.1 · Legal/Accounting	160 00		24,035 96		
6172.1 · Advertising/Notices	69 80		150 00		
6180.1 · Office Supplies - General	0 00		159 90		
6185.1 · Insurance - General	2,779 50		10,180 37		
6190.1 · Bank Charges - General	76 62		1,301 13		
Total Expense	104,005 92		2,544,133 37		
Net Ordinary Income	-96,145 80		245,061 84		
Other Income/Expense					
Other Income					
6800.2 · Transfer from General Fund	0 00		150,000 00		
Total Other Income	0 00		150,000 00		

NO ASSURANCE IS OFFERED ON THESE FINANCIALS