



# **BOARD OF DIRECTORS REGULAR MEETING**

**Health District of Northern Larimer County  
120 Bristlecone Drive, Fort Collins  
and Virtual  
(see virtual details at end of agenda)**

**Thursday, October 27, 2022  
4:00 p.m.**

## AGENDA

### BOARD OF DIRECTORS REGULAR MEETING

#### October 27, 2022

#### 4:00 pm

- 4:00 p.m. Call to Order; Introductions; Approval of Agenda..... Molly Gutilla**
- 4:05 p.m. PUBLIC COMMENT**  
 Note: If you choose to comment, please follow the “Guidelines for Public Comment” provided on the back of the agenda.
- 4:15 p.m. DISCUSSION & ACTIONS**
- Internal Policy Changes ..... Dana Turner
    - Mandatory COVID-19 Vaccine Policy
  - Employee Culture/Climate Survey Update .....Julie Field
  - Update on Interim ED Plans and Permanent Search ..... Molly Gutilla
- 4:35 p.m. PRESENTATIONS**
- 2022 Community Health Survey Key Findings and Dissemination Plan.....  
 ..... Sue Hewitt and Angela Castillo
- 4:55 p.m. OTHER UPDATES & REPORTS**
- Executive Director Updates.....Karen Spink
- 5:00 p.m. CONSENT AGENDA**
- Approval of the September 27, 2022 Regular Meeting Minutes and the October 5, 13, and 19 Special Meeting Minutes
  - August Financials and Amended January-July Financials
  - Approval of Resolutions 2022-34 through 2022-44 and Policy 2010-01, updating signature authority.
- 5:05 p.m. PUBLIC COMMENT (2<sup>nd</sup> opportunity) See Note above.**
- 5:15 p.m. ANNOUNCEMENTS**
- November 14, 4:00 pm – Board of Directors Regular Meeting & Budget Hearing
  - November 16, 4:00 pm - UCHealth & Health District Joint Board Meeting
  - December 13, 4:00 pm – Board of Directors Regular Meeting & Budget Approval
- 5:20 p.m. EXECUTIVE SESSION**  
*Executive Session for the purposes of discussion of a personnel matter not involving any specific employees who have requested discussion of the matter in open session, any member of this body or any elected official, the appointment of any person to fill an office of this body or of an elected official, or personnel policies that do not require the discussion of matters personal to particular employees, pursuant to C.R.S. § 24-6-402(4)(f), regarding the Executive Director.*
- 6:05 p.m. ADJOURN EXECUTIVE SESSION AND RETURN TO REGULAR MEETING**
- 6:10 p.m. ACTION AS A RESULT OF EXECUTIVE SESSION**
- 6:15 p.m. ADJOURN REGULAR MEETING**

## Register to Join Webinar

Please click the link below to register for this meeting:

[https://healthdistrict.zoom.us/webinar/register/WN\\_PDVFYKVPQ7Co7wIUW37cBw](https://healthdistrict.zoom.us/webinar/register/WN_PDVFYKVPQ7Co7wIUW37cBw)

### GUIDELINES FOR PUBLIC COMMENT

The Health District of Northern Larimer County Board welcomes and invites comments from the public. **Public comments or input are taken only during the time on the agenda listed as 'Public Comment.'** If you choose to make comments about any agenda item or about any other topic not on the agenda, please use the following guidelines.

- **Before you begin your comments please:** Identify yourself – spell your name – state your address. Tell us whether you are addressing an agenda item, or another topic.
- **Limit your comments to five (5) minutes.**

## ■ MISSION ■

**The Mission of the Health District of Northern Larimer County is to enhance the health of our community.**

## ■ VISION ■

- ❑ District residents will live long and well.
- ❑ Our community will excel in health assessment, access, promotion and policy development.
  - Our practice of **assessment** will enable individuals and organizations to make informed decisions regarding health practices.
  - All Health District residents will have timely **access** to basic health services.
  - Our community will embrace the **promotion** of responsible, healthy lifestyles, detection of treatable disease, and the **prevention** of injury, disability and early death.
  - Citizens and leaders will be engaged in the creation and implementation of ongoing **systems and health policy development** at local, state, and national levels.
  - Like-minded communities across the country will emulate our successes.

## ■ STRATEGY ■

The Health District will take a leadership role to:

- ❑ Provide exceptional health services that address unmet needs and opportunities in our community,
- ❑ Systematically assess the health of our community, noting areas of highest priority for improvement,
- ❑ Facilitate community-wide planning and implementation of comprehensive programs,
- ❑ Educate the community and individuals about health issues,
- ❑ Use Health District funds and resources to leverage other funds and resources for prioritized projects, and avoid unnecessary duplication of services,
- ❑ Promote health policy and system improvements at the local, state and national level,
- ❑ Continuously evaluate its programs and services for quality, value, and impact on the health of the community,
- ❑ Share our approaches, strategies, and results, and
- ❑ Oversee and maintain the agreements between Poudre Valley Health System, University of Colorado Health and the Health District on behalf of the community.

## ■ VALUES ■

- ❑ Dignity and respect for all people
- ❑ Emphasis on innovation, prevention and education
- ❑ Shared responsibility and focused collaborative action to improve health
- ❑ Information-driven and evidence-based decision making
- ❑ Fiscal responsibility/stewardship
- ❑ An informed community makes better decisions concerning health

# Memo

**TO:** Health District Board of Directors

**FROM:** Dana Turner, Human Resources Director

**DATE:** October 27, 2022

**RE:** Proposal to Retire Health District Internal 3-21 COVID-19 Vaccination Policy

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Board approval is requested to retire current Internal 3-21 COVID-19 policy. The policy was initiated during the height of the Covid-19 pandemic, and reflective of research and data available at that time. The policy no longer reflects current research and does not take into consideration the current high levels of vaccine and infection induced immunity and the availability of medical and nonpharmaceutical interventions which, according to the Centers for Disease Control and Prevention (CDC), substantially reduce the risk for medically significant illness, hospitalization, and death from COVID-19.

The U.S Department of Labor's Occupational Safety and Health Administration (OSHA) withdrew its vaccination and testing emergency temporary standard and currently strongly encourages COVID-19 vaccination in the workplace. The State of Colorado repealed its vaccine mandate for all workers, and Larimer County does not, and has never required COVID-19 vaccines for its employees.

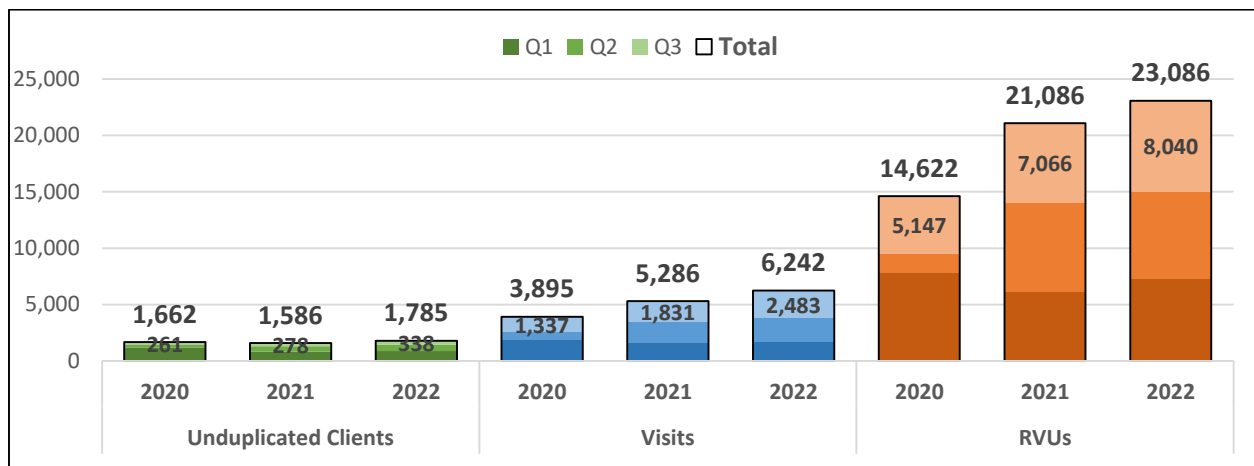
Rather than a stand-alone COVID-19 policy, we recommend including COVID-19 prevention and control strategies in our internal Infection Control policies guided by the Health District Medical Director and Nurse in charge of Infection Control.

With the support of the Medical Director and Infection Control Nurse, we are seeking Board approval to retire our current policy and update our Infection Control policies to reflect current recommendations regarding COVID-19 prevention and control strategies in the workplace, including employee infection control categories, and vaccination recommendations based on categorization. This will allow flexibility to adjust the policy and guidelines more quickly to reflect current research and data at any given time.

Key program measures for the year through Q3 are compared to the previous two years below. Clients are unduplicated while services are cumulative. Additionally, brief client survey summaries are included by program, excluding Prescription Assistance and Integrated Care which do not have surveys in 2022.

### Family Dental Clinic

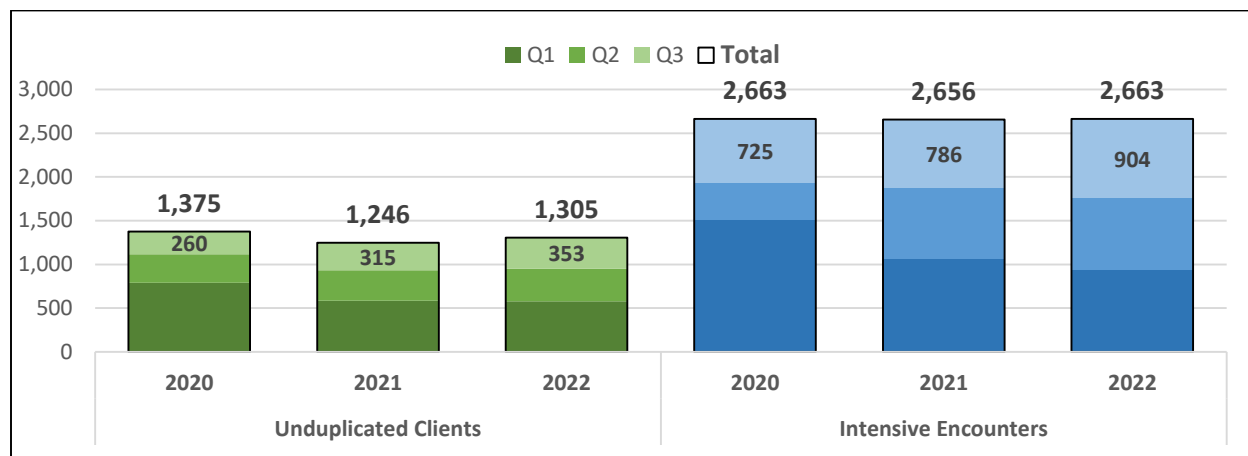
There has been an ongoing increase in services for two years despite recent dental assistant understaffing. Changes to the dental appointment schedule implemented in 2020 provided patients greater access to comprehensive care and fewer emergency appointments.



- Most clients in 2022 report high satisfaction with services (2% reported being “a little bit” satisfied)
  - 94% would recommend the clinic to others, 6% might recommend it
  - All feel helped by the services received, but 2% said they were helped “a little bit”
  - All reported that staff were considerate and sensitive to needs

## Larimer Health Connect

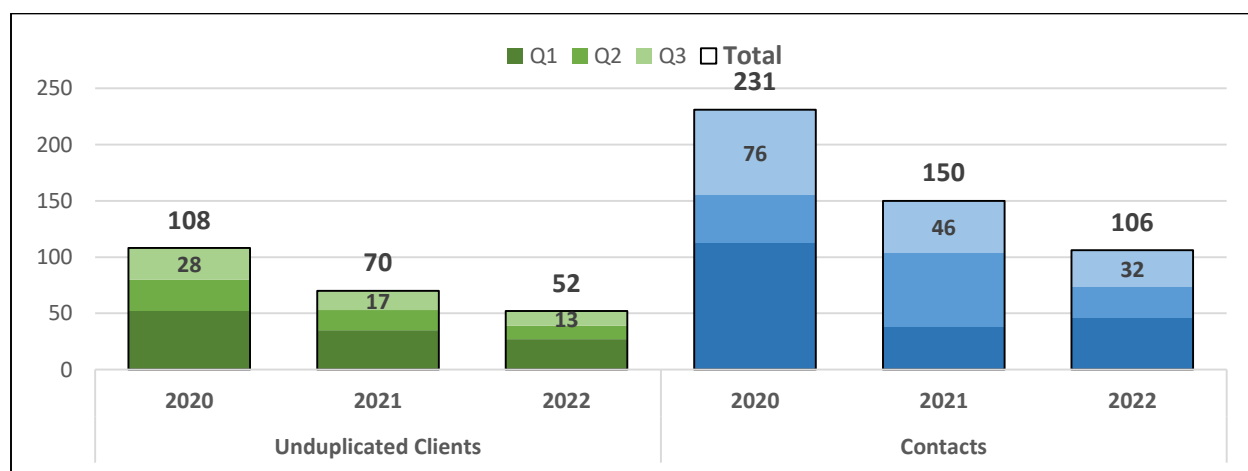
Consistent provision of services since 2020. Open enrollment preparation is underway and an increase in clients is expected due to new health insurance plans via Colorado Connect (including no cost plans for undocumented individuals below 150% FPL). Educational outreach about the program and the new health insurance options for undocumented residents is continuing.

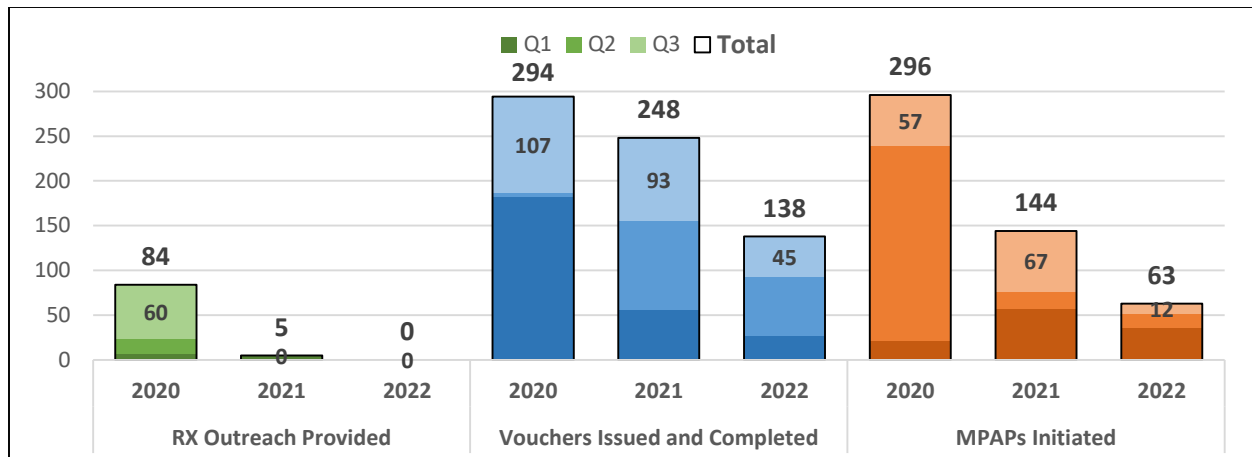


- Clients in 2022 are largely satisfied with the assistance and education they received
  - 95% had a very good experience with program staff, 3% had a good experience
  - 97% would recommend the service to others, 2% might recommend it
  - 93% came to understand their financial assistance options
  - 93% became able to make more informed decisions about their coverage
  - 86% fully understand next steps, 13% are less confident and the remainder are unsure

## Prescription Assistance

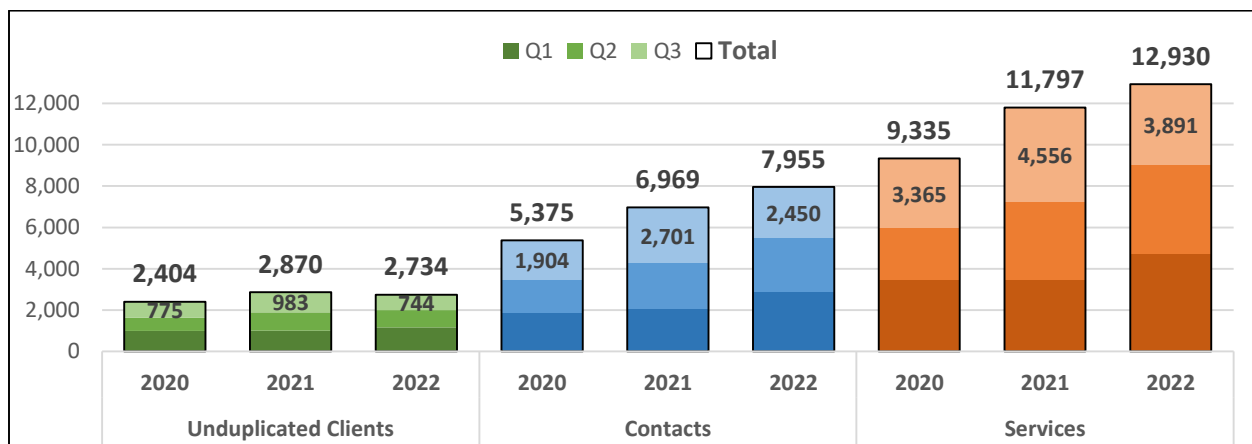
Clients and services continue dropping, however, the need is critical for those who find prescriptions unaffordable. Also, greater demand is anticipated when the Public Health Emergency and Medicaid lock-in end.





## Adult Mental Health Connections

Clients served remains consistent, while contacts and services have increased. Staff have provided services to a steady number of clients every year despite high turnover in 2022 (3 Behavioral Health Providers, the Program Assistant and the Program Manager), with some jobs being posted and clinical position postings being on hold.

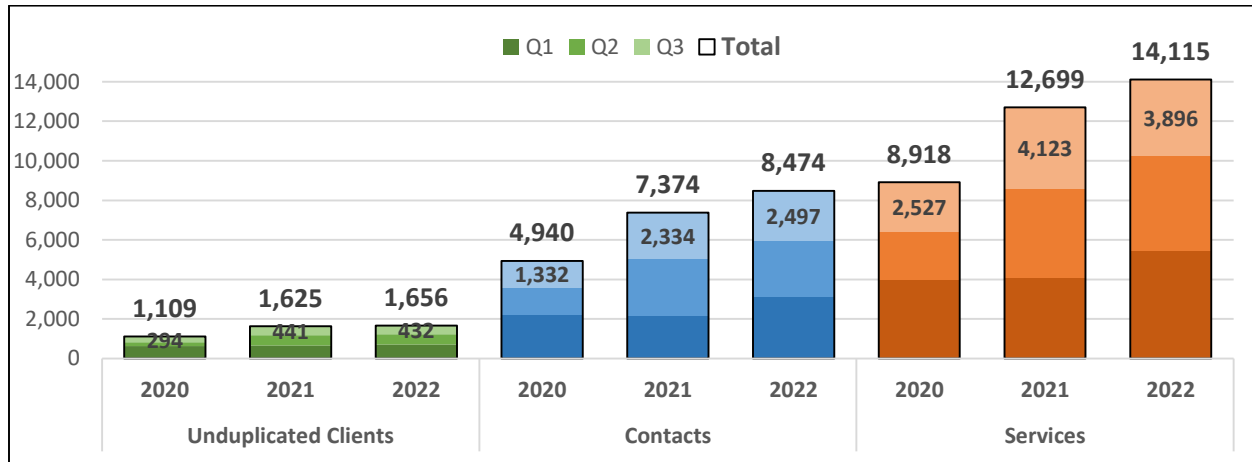


- Most clients in 2022 are satisfied with services, while 9% were not
  - 89% are more hopeful about receiving help after working with Connections, but 2% are less hopeful
  - 89% who had previously experienced barriers accessing mental health care report that Connections reduced or eliminated them
  - 84% connected or referred to care found those to be helpful and 11% haven't used them yet



## CAYAC

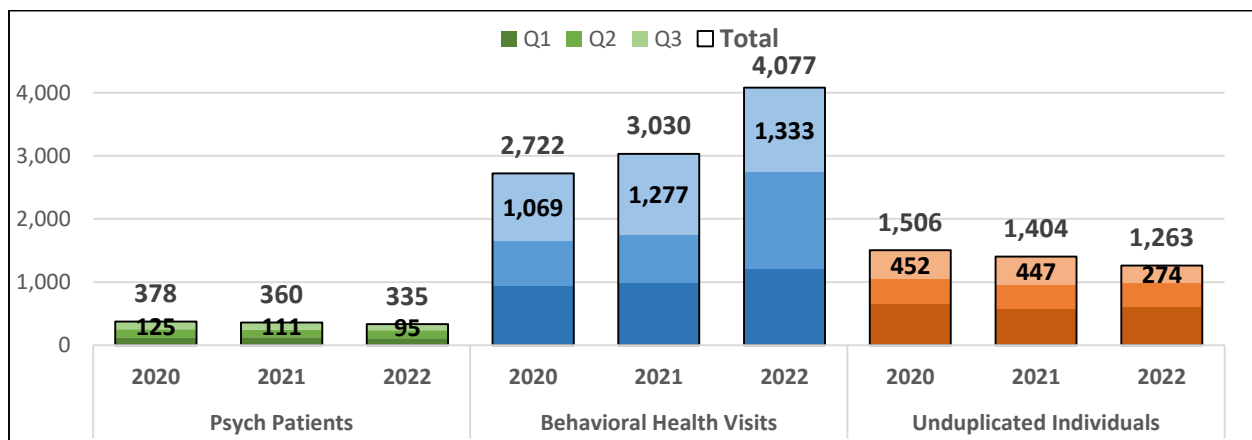
Although all measures have increased over the past two years, growth slowed after 2021.



- Clients in 2022 largely reported satisfaction with services
  - 95% were satisfied with the services
  - 90% feel more hopeful about getting help, 10% feel no difference
  - All would reconnect with CAYAC if someone in their family needed help
  - 86% were connected to counselors, therapists or other community resources by staff

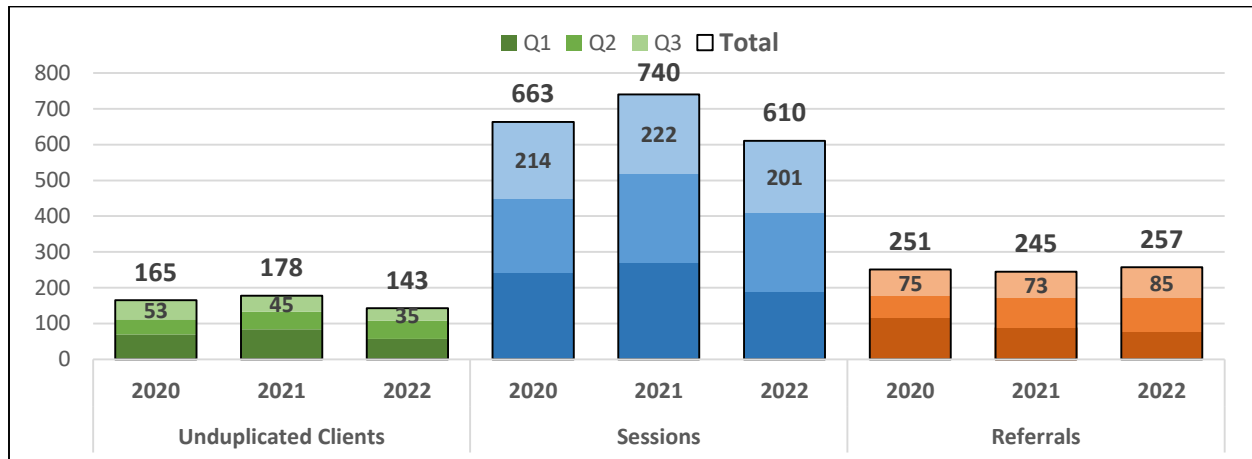
## Integrated Care

The gradual decrease in patients may be due to the transition back to in-person visits, which have a higher no-show rate, and appointments at FMC not filling up. Reestablishing group visits at FMC may be boosting behavioral health visits. In Q3, service levels were impacted by an 8-day closure of Salud's clinic due to technical issues; the number of missed clients and services is unknown.



## Quit Tobacco

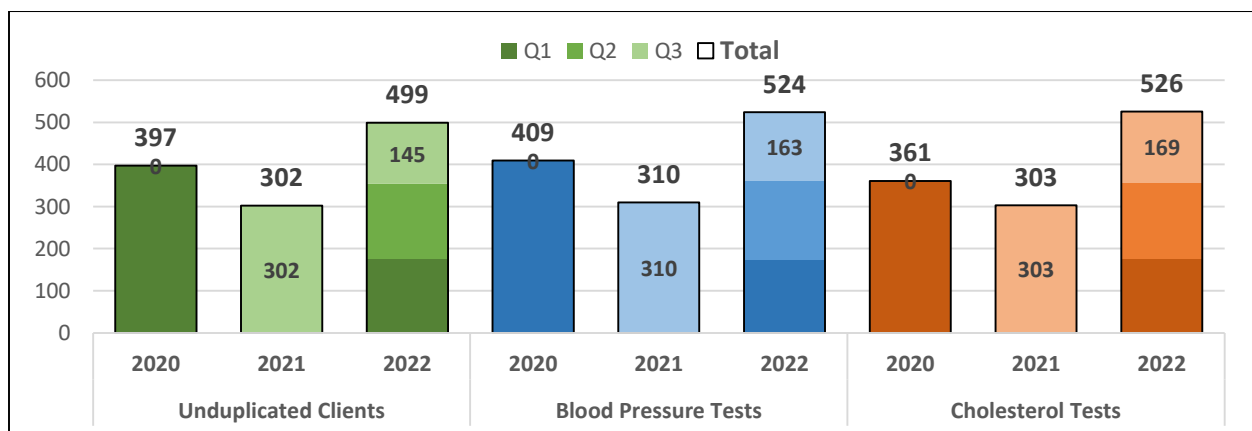
Clients and sessions are low in 2022 compared to the previous two years, partially due to 134 no-shows. However, referrals remain consistent. There have been 842 phone calls to clients and 174 faxes sent to healthcare providers. Over 1,700 client-related contacts (i.e., calls, faxes, emails, text messages, etc.) were made outside of sessions.



- 65% of clients who responded to the follow up survey report being tobacco-free for 7 days
  - 57% report being tobacco-free for 30 days
    - 41.5% report being tobacco-free for 6 months or more

## Heart Health

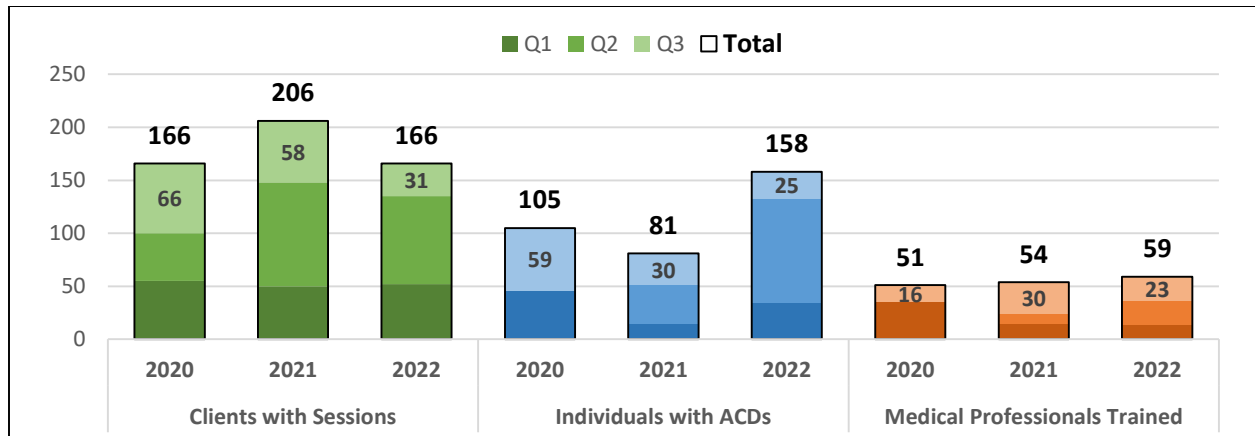
There have been more clients and services in 2022 than the previous two years, when the program was often on pause due to the pandemic. Clients and services have been consistent throughout 2022.



- All clients in 2022 report satisfaction with the program
  - 94% have a greater understanding of their test results
  - Over half are more motivated to take actions to improve their health
  - 99% who received lifestyle recommendations plan to follow through, citing specific exercise and dietary adjustments

## Advance Care Planning

Many more people have completed Advance Care Directives in 2022, mostly in Q2. This quarter, 26 presentations were given and 384 community members were educated and engaged. The goal is for these efforts to yield completed documents.



- Clients in 2022 report high levels of satisfaction with the services and staff
  - All felt they were helped by the services and information they received
  - All were pleased with the educational piece and the response to questions/concerns
  - All would recommend the service to others

**Health District**  
OF NORTHERN LARIMER COUNTY  
**BOARD OF DIRECTORS**  
**REGULAR MEETING**  
**September 27, 2022**

**Health District Office Building**  
120 Bristlecone Drive, Fort Collins

**MINUTES**

**BOARD MEMBERS PRESENT:** Molly Gutilla, MS DrPH, Board President  
Julie Kunce Field, JD, Board Vice President  
Joseph Prows, MD MPH, Board Treasurer  
Celeste Holder Kling, JD, Liaison to UCH-North/PVH  
Ann Yanagi, MD, Board Secretary

**Staff Present:**

Robert B. Williams, Executive Director  
Dana Turner, HR Manager  
James Stewart, MD, Medical Director  
Karen Spink, Deputy Director  
Richard Cox, Communications Director  
Mike Ruttenberg, Connections Director  
Jessica Shannon, Resource Development  
Yaz Juneau, CIT Sr. Projects Coordinator  
Gail Sheafor, Human Resources Specialist

**Staff Present:**

Xochitl Fragoso, Finance  
Rosie Duran, LHC Program Coordinator  
Julie Estlick, Communications Specialist  
Maggie Mueller, Community Health Nurse  
Julie Kenney, HR Administrative Assistant  
Chris Roth, IT/Network Manager  
Anita Benavidez, Executive Assistant

**Public Present:**

Terri Taylor

**CALL TO ORDER; INTRODUCTIONS & APPROVAL OF AGENDA**

Director Molly Gutilla called the meeting to order at 4:02 p.m.

**MOTION: To approve the agenda as Presented**

**Motion by Julie Kunce Field / Second by Ann Yanagi / Carried Unanimously**

**DISCUSSION & ACTIONS**

• ***Board Retreat Review – Molly Gutilla***

Board President Molly Gutilla thanked the Board again for their engagement in the retreat as they worked to define priorities and move forward together.

Executive Director, Robert Williams highlighted the statutory requirements for completing the Draft 2023 Budget. The draft budget must be to the Board by October 15. Anita will work with Board members to determine best delivery methods. The October 27, 2022 Board meeting is the opportunity to ask questions and have discussion on the proposed/draft budget. There will be a public hearing on November 14 with the requisite Notice of Public Hearing. The final budget will be approved in the December 13 Board meeting.

The Executive Director, Deputy Director, and Finance team have been working with staff to finalize the draft budget. A work session and executive session will be scheduled in conjunction with the October 27 Board meeting. Staff will send a budget timeline to the Board.

- ***Employment Policies and Employee Handbook – Dana Turner***

There are six Employee Handbook policy updates as well as two internal policies. The hope is for these policies to be effective October 1, 2022. Two include full internal policies as well. Ms. Turner acknowledged that she is new to this role and her intent is to finish the revisions that had been started by Deputy Director, Karen Spink. There has not been a full review of the handbook for quite some time and it is in need of updating with relevant policies. The typical process includes an annual review and there were emergency policy changes made throughout COVID but while changes to the law were addressed, a full review of the handbook did not occur. None of these policies are related to immediate changes in the law so there is no statutory urgency. Legal counsel and the Employers' Council have reviewed and provided input on the policies prior to submission to the Board. It was explained that the Employers' Council is a membership firm that specializes in employment law and are available for consultation. There has been research on remote work, discerning relevant information given the dramatically changing landscape in the past three years. Input from the Employers' Council, state and local governments, as well as Larimer County best practices, were considered.

There is a memo attached to each revision giving an outline and purpose of the changes. There are also new policies. New policies have no red-line version but revisions include both the final version and the redline version.

100.07 FLSA & Employment Types. This is an update with a focus on simplification and clearer understanding of employment classifications and categories. It is important to note that a new category has been added: Acting/Interim Appointments. The intent is to provide more opportunities for growth within the Health District, thereby increasing employee retention. These positions are limited to six months before posting for a competitive hiring process. Staff has started to do more internal posting prior to external. It was clarified that in Section 4 of the redlined version, the "and" for exempt employees is a "therefore". The verbiage will be changed to reflect that clarification (i.e.,...and applicable state law and, therefore, are exempt from minimum..." Full-time employment status was changed from 30 to 40 hours and staff is considering prorating benefits based on employment status (full- or part-time). It creates continuity across the organization and provides simplification for budgeting purposes. There was discussion about how this change will affect benefits and the Health District's competitive edge in today's market place. There have been issues in the past with employees wanting to reduce hours while keeping full benefits. A Board member suggested that another situation that could lead to fewer hours would be a mandatory work slow-down due to budget concerns. The Board collectively expressed concern about limiting full benefits to 40-hour employees only, suggesting that full benefits could be offered at 32+ hours. The part-time status is based on an employee's regular work schedule, if the reduced hours go beyond five weeks it triggers some changes to benefits. The Board, in general, requested more time to consider full-scale revisions. Grant-funded employees are in a category of their own based on required monitoring and reporting, as well as tracking the end of a grant. A classified position is a position that meets the FLSA definitions. The new "Acting/Interim" position is an appointed position with salary determined by Human Resources with no mention of input from the leadership team. Staff assured the Board that the onus is on HR to collaborate with the leadership team in setting these salaries. A question was raised about whether an employee in their initial evaluation period could seek assignment. While an employee in their initial evaluation period is prohibited from seeking this position, the Executive Director can, in an emergency, make an exception to the policy.

Discussion circled back to the standard for full-time employees at forty hours. It was explained that this standard varies across the country and government statutes. The Board, again, expressed their concern about limiting full benefits to only 40-hour employees. Staff was requested to gather

additional information on this topic and an amended policy draft will be presented for consideration at a future board meeting.

#### 100.09 Initial Evaluation Period and Internal Policy 3-22

This is a new subsection to the Employee Handbook as staff are rethinking the onboarding process. The Initial Evaluation period of six months applies to all new employees as well as employees transitioning to a new position. It places responsibility on the supervisor to provide guidance and creates dual accountability. If it turns out the position is not a good fit, it eases the process for release of the individual. The intent is that this 6-month period will be used to learn the job and establish a relationship with one's supervisor. Concern was raised about the potential for this to be perceived negatively by employees. The staff assured the Board that the intent is to ensure an interactive and participatory process. The Board requested that a self-evaluation component be added to the policy. Under the proposed policy, an employee who is in their initial evaluation period is not eligible for any competitive promotion. The Board collectively raised concern about the fairness to employees when the public can apply. A request was made to remove that limitation. Staff will make revisions and submit the amended policy for consideration at a future board meeting.

100.08 Residency Requirements. This is a new subsection based on prior discussions with the Board regarding ongoing out-of-state employment. Out-of-state employment complicates payroll and other elements required to meet different laws. With the exception of Wyoming, assuming the distance is commutable, there will be no out-of-state employment. There are currently two employees in this position. A Board member noted that the State requires Colorado residency and concern was expressed about taking care with regard to Wyoming requirements.

**MOTION:**       **To approve Employee Handbook Section 100.08: Remote Work**  
*Motion by Joseph Prows / Second by Ann Yanagi / Carried Unanimously*

100.10 & Internal Policy 3-21 Remote Work. This is a new subsection intended to clarify guidelines for employees authorized to work some portion of their schedule remotely. This is a simplified process that provides flexibility for the supervisor while prioritizing service delivery and the organization's mission. It is clearly stated that no position will be 100% remote. There is no minimum requirement for in-office hours as this is meant to be an interactive conversation between employee and supervisor. A question was raised about the impact of this policy on defining position descriptions. Staff indicated that position descriptions have been revised to focus on the job itself. Any opportunity for potential remote work will be included in the job posting. It gives each Program the flexibility to work within the needs of the team and service to our community. Procedures will be developed for remote work consideration. A question was raised about who, exactly, is executive leadership? That is evolving and will be posted to the intranet to let employees know the title and who currently fills that role. Staff will update the policy with suggested changes and will present the amended policy for consideration at a future board meeting.

Policy 3-21: Purpose. The Board felt that the phrase "no employee is entitled or guaranteed a remote work arrangement" isn't in full alignment with the employee handbook. Perhaps terms like "partially remote"; "option to work remotely"; and/or "eligible for consideration for remote work" could be used in the policy. The Board requested additional wording under Policy: add "or partner organizations" so the bullet would read "The necessity to interact with the public, other employees, or partner organizations in-person." Item 4 under the Policy subheading, the Board requested the addition of "or organizational extenuating circumstance" so that the statement would read "May authorize remote work on a temporary basis only due to extenuating circumstances the employee is facing or organizational extenuating circumstances." Staff will revisit changes to the policy and present an amended policy for consideration at a future board meeting.

600.06 Outside Employment. This policy is being updated with a cross-reference to the 100.10 Remote Work policy. Language has been updated to provide clarity and align with the remote work policy.

**MOTION:** **To approve Employee Handbook Section 600.06: Outside Employment**  
*Motion by Celeste Holder Kling / Second by Joseph Prows / Carried*  
*Unanimously*

400.06 Work Schedules. This subsection is being updated to remove language referencing an older telework policy (3-12) that will be retired.

**MOTION:** **To approve Employee Handbook Section 400.06: Work Schedule**  
*Motion by Celeste Holder Kling / Second by Julie Kunce Field / Carried*  
*Unanimously*

The Board requested that staff presents policy changes one month and the Board will make a decision the following month. They also request fewer at any given time. A Board member asked about turnover rate. There are 104 employees currently, including full-time, part-time and PRNs. In the March/April time frame, total headcount was 124 – 127. Human Resources, once they are able to implement an electronic Human Resource Information System (HRIS), will be able to better track turnover rates by program and across the organization. It was pointed out that the dental clinic is currently using temps because they haven't been able to hire needed staff. Other considerations for turnover include grant-supported positions that were hired as time-limited employees and were at the end of their period of time.

## **PRESENTATION**

### ***County Health Ranking and Roadmap – Robert Williams***

This presentation will be carried over to another meeting, perhaps a work session.

## **PUBLIC COMMENT**

None

## **UPDATES & REPORTS**

### ***Executive Director Updates – Robert B. Williams***

Mr. Williams reported that the landscaping at the 120 and 202 buildings – cleaning up and providing a little more security for employees, is finished. A contract is currently being negotiated with SummitStone for rental of the 2001 Shields facility. The mobile unit will go to auction next month. A human resources audit will be conducted the first week in October, with an awareness that we are currently using out-of-date practices and systems. An outside organization (Employers' Council) has been engaged to perform the audit and a copy of the "Scope of Work" is in your packets. The IT audit, conducted by Istonish, is underway to avoid infrastructure issues moving forward and to make improvements system-wide. A report will be brought back to the Board for review. Mr. Williams hopes to have both of these reports back in time to inform the 2023 budget. July 2022 financials are in your packets. Generally, funds have been underspent across the organization. A revenue review is coming. Three high-level employees have resigned, including the Finance Director. Karen is currently appointed as the acting Finance Director as HR fast-tracks the hiring process. There are several resolutions around signature authority in the packet.

## **CONSENT AGENDA**

- Approval of the August 23 (as amended) and September 19, 2022 Board of Directors Meeting Minutes

- July 2022 Financials
- Approval of Amendment to Policy 10-01: Financial Accounts Signature Policy
- Approval of Resolutions 2022-23 through 2022-33 updating signature authority

**MOTION: To approve the consent agenda as presented**

***Motion by Celeste Holder Kling / Second by Ann Yanagi / Carried Unanimously***

**PUBLIC COMMENT (2<sup>nd</sup> opportunity)**

**ANNOUNCEMENTS**

- October 27, 4:00 pm, Board of Directors Regular Meeting
- November 14, 4:00 pm – Board of Directors Regular Meeting and Budget Hearing
- November 16, 4:00 pm – Joint Board Meeting with UCHHealth
- December 13, 4:00 pm – Board of Directors Regular Meeting

**ADJOURN TO EXECUTIVE SESSION**

**MOTION: To adjourn to Executive Session for *personnel matters regarding an Executive Director Contract review and Executive Director six-month Evaluation Plan per §24-6-402(4)(f) of the C.R.S.***

***Motion by Joseph Prows/ Second by Celeste Holder Kling / Carried Unanimously***

The Regular Board Meeting was adjourned at 6:05 pm.

Executive Session opened at 6:16 pm and closed at 7:17 pm.

Respectfully submitted:

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Anita Benavidez, Assistant to the Board of Directors

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Molly Gutilla, MS, DrPH, Board President

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Julie Kunce Field, JD, Board Vice President

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Celeste Holder Kling, JD, Liaison to UCH-North and PVHS Board

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Joseph Prows, MD MPH, Board Treasurer

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Ann Yanagi, MD, Board Secretary



**Health District**  
OF NORTHERN LARIMER COUNTY  
**BOARD OF DIRECTORS**  
**SPECIAL MEETING**  
**October 5, 2022**

**Health District Office Building**  
120 Bristlecone Drive, Fort Collins

**MINUTES**

**BOARD MEMBERS PRESENT:** Molly Gutilla, MS, DrPH., Board President  
Julie Kunce Field, JD, Board Vice President  
Joseph Prows, MD MPH, Board Treasurer  
Celeste Kling, JD, Liaison to UCH-North/PVH  
Ann Yanagi, MD, Board Secretary

**Staff Present:**  
Anita Benavidez, Executive Assistant

**Public Present:**

**CALL TO ORDER; INTRODUCTIONS & APPROVAL OF AGENDA**

Director Molly Gutilla called the meeting to order at 4:31 p.m. It was noted that Director Prows has joined by Zoom.

**MOTION:** To amend the agenda to add a return to the public meeting following the Executive Session to take action as a result of the Executive Session  
Moved by Molly Gutilla / Seconded by Julie Field / Carried Unanimously

**EXECUTIVE SESSION**

**MOTION:** Motion to go into Executive Session for the purposes of discussion of a personnel matter not involving any specific employees who have requested discussion of the matter in open session, any member of this body or any elected official, the appointment of any person to fill an office of this body or of an elected official, or personnel policies that do not require the discussion of matters personal to particular employees, pursuant to C.R.S. § 24-6-402(4)(f), regarding the Executive Director.

It was noted that the Executive Director was notified of this session on September 30, 2022 and given the opportunity to request an open session. The Executive Director declined.

*Moved by Molly Gutilla / Second by Celeste Holder Kling / Carried Unanimously*

The Board entered into the Executive Session at 4:35 p.m. The Session ended at 5:32 pm and the Board reconvened in a public meeting at 5:35 p.m.

**ACTION AS A RESULT OF THE EXECUTIVE SESSION**

**MOTION:** To have the Board President place the Executive Director on Administrative leave, with pay, designed to be temporary; subject to review at the October 27 Regular Board Meeting.

***Discussion***

Director Kling wanted to confirm the discussion in the Executive Session, that it is incumbent on the Board to take this precautionary step for the benefit of the Health District and its employees. Director Field also noted that the intent is to continue gathering information, consistent with obligations to the Executive Director, the Health District, and the Community. This action preserves the integrity of the Health District and the evaluation process.

***Moved by Julie Field / Seconded by Ann Yanagi / Carried Unanimously***

**ADJOURN**

**MOTION: To adjourn the Special Meeting**

***Motion by Ann Yanagi / Second by Joseph Prows / Carried Unanimously***

The Special Board Meeting was adjourned at 5:40 pm.

Respectfully submitted:

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Anita Benavidez, Assistant to the Board of Directors

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Molly Gutilla, MS, DrPH., Board President

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Julie Kunce Field, JD, Board Vice President

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Celeste Holder Kling, J.D., Liaison to UCH-North and PVHS Board

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Joseph Prows, MD MPH, Board Treasurer

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Ann Yanagi, MD, Board Secretary

**Health District**  
OF NORTHERN LARIMER COUNTY  
**BOARD OF DIRECTORS**  
**SPECIAL MEETING**  
**October 13, 2022**

Virtual

**MINUTES**

**BOARD MEMBERS PRESENT:** Molly Gutilla, MS, DrPH., Board President  
Julie Kunce Field, JD, Board Vice President  
Joseph Prows, MD MPH, Board Treasurer  
Celeste Kling, JD, Liaison to UCH-North/PVH  
Ann Yanagi, MD, Board Secretary

**Staff Present:**  
Karen Spink, Interim Executive Director  
Anita Benavidez, Executive Assistant

**Public Present:**  
Julia Novak, Raftelis

**CALL TO ORDER; INTRODUCTIONS & APPROVAL OF AGENDA**

The agenda was amended to make Director Field chair for this meeting.  
Director Julie Field called the meeting to order at 4:39 p.m.

**MOTION: To approve the agenda as amended**  
*Motion by Celeste Holder Kling/Second by Joseph Prows/Carried Unanimously*

**EXECUTIVE SESSION**

**MOTION: Motion to go into Executive Session for the purposes of discussion of a personnel matter not involving any specific employees who have requested discussion of the matter in open session, any member of this body or any elected official, the appointment of any person to fill an office of this body or of an elected official, or personnel policies that do not require the discussion of matters personal to particular employees, pursuant to C.R.S. § 24-6-402(4)(f), regarding the Executive Director.**  
*Motion by Celeste Holder Kling/Second by Ann Yanagi/Carried Unanimously*

The Board entered into Executive Session at 4:45 p.m. The Session ended at 5:48 pm and the Board reconvened in a public meeting at 5:50 p.m.

**ACTION AS A RESULT OF THE EXECUTIVE SESSION**

**MOTION: To schedule another Special Meeting on Wednesday, October 19, 5:00 pm, in which the Board will reconvene the Executive Session for personnel issues. It will be a hybrid meeting located at 120 Bristlecone Drive and via Zoom.**  
*Motion by Celeste Holder Kling/Second by Molly Gutilla/Carried Unanimously*

**ADJOURN**

**MOTION: To adjourn the Special Meeting**  
*Motion by Joseph Prows/Second by Celeste Kling/Carried Unanimously*

The Special Board Meeting was adjourned at 5:54 pm.

Respectfully submitted:

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Anita Benavidez, Assistant to the Board of Directors

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Molly Gutilla, MS, DrPH., Board President

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Julie Kunce Field, JD, Board Vice President

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Celeste Holder Kling, J.D., Liaison to UCH-North and PVHS Board

---

Joseph Prows, MD MPH, Board Treasurer

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Ann Yanagi, MD, Board Secretary

**Health District**  
OF NORTHERN LARIMER COUNTY  
**BOARD OF DIRECTORS**  
**SPECIAL MEETING**  
**October 19, 2022**

Hybrid

**MINUTES**

**BOARD MEMBERS PRESENT:** Molly Gutilla, MS, DrPH., Board President (Remote)  
Julie Kunce Field, JD, Board Vice President  
Joseph Prows, MD MPH, Board Treasurer (Remote)  
Celeste Kling, JD, Liaison to UCH-North/PVH  
Ann Yanagi, MD, Board Secretary

**Staff Present:**

Karen Spink, Interim Executive Director  
Anita Benavidez, Executive Assistant  
Julie Estlick, Communications Specialist

**Public Present:**

**CALL TO ORDER; INTRODUCTIONS & APPROVAL OF AGENDA**

Director Julie Field called the meeting to order at 5:05 p.m.

**MOTION:** To approve the agenda as presented

*Motion by Celeste Holder Kling / Second by Ann Yanagi / Carried Unanimously*

**EXECUTIVE SESSION**

**MOTION:** Motion to go into Executive Session for the purposes of discussion of a personnel matter not involving any specific employees who have requested discussion of the matter in open session, any member of this body or any elected official, the appointment of any person to fill an office of this body or of an elected official, or personnel policies that do not require the discussion of matters personal to particular employees, pursuant to C.R.S. § 24-6-402(4)(f), regarding the Executive Director.

*Motion by Celeste Holder Kling / Second by Ann Yanagi / Carried Unanimously*

The Board entered into Executive Session at 5:12 p.m. The Session ended at 6:09 pm and the Board reconvened in a public meeting at 6:10 p.m. It was noted that Director Prows had to leave the meeting but a quorum still exists.

**ACTION AS A RESULT OF THE EXECUTIVE SESSION**

No action required as a result of the Executive Session

**ADJOURN**

**MOTION:** To adjourn the Special Meeting

*Motion by Celeste Holder Kling / Second by Ann Yanagi / Carried Unanimously*

The Special Board Meeting was adjourned at 6:12 pm.

Respectfully submitted:

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Anita Benavidez, Assistant to the Board of Directors

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Molly Gutilla, MS, DrPH., Board President

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Julie Kunce Field, JD, Board Vice President

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Celeste Holder Kling, J.D., Liaison to UCH-North and PVHS Board

---

Joseph Prows, MD MPH, Board Treasurer

---

Ann Yanagi, MD, Board Secretary

**HEALTH DISTRICT  
OF NORTHERN LARIMER COUNTY  
August 2022  
Summary Financial Narrative**

**Revenues**

The Health District is .27% ahead of year-to-date tax revenue projections. Interest income is 29.7% ahead year-to-date projections. Lease revenue is 51.4% ahead of year-to-date projections. Yield rates on investment earnings increased to 1.99% (based on the weighted average of all investments). Fee for service revenue from clients is 14.9% behind year-to-date projections and revenue from third party reimbursements is 10.4% ahead of year-to-date projections. Total operating revenues for the Health District (excluding grants and special projects) are 5% ahead of year-to-date projections.

**Expenditures**

Operating expenditures (excluding grants and special projects) are 18.6% behind year-to-date projections. Program variances are as follows: Administration 9.5%; Board 30.6%; Connections: Mental Health/Substance Issues Services 19.2%; Dental Services 19.9%; MH/SUD/Primary Care 16.4%; Health Promotion 9%; Community Impact 26.2%; Program Assessment and Evaluation 8.9%; Health Care Access 22.6%; Resource Development 11.3% and Mulberry Offices 31.3%.

**Capital Outlay**

Capital expenditures are 99.3% behind year-to-date.

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
BALANCE SHEET  
As of 8/31/2022

ASSETS

Current Assets:	
Cash & Investments	\$9,550,602
Accounts Receivable	120,943
Property Taxes Receivable	152,851
Specific Ownership Tax Receivable	70,882
Prepaid Expenses	23,553
Total Current Assets	<u>9,918,831</u>
Other Assets:	
Lease Receivable	<u>59,186,890</u>
Total Other Assets	<u>59,186,890</u>
Property and Equipment	
Land	4,592,595
Building and Leasehold Improvements	7,275,660
Equipment	1,243,800
Accumulated Depreciation	<u>(3,294,097)</u>
Total Property and Equipment	<u>9,817,958</u>
Total Assets	<u><u>78,923,679</u></u>

LIABILITIES AND EQUITY

Current Liabilities:	
Accounts Payable	874,893
Deposits	10,316
Deferred Revenue	322,274
Total Current Liabilities	<u>1,207,483</u>
Long-term Liabilities:	
Compensated Absences	<u>32,899</u>
Total Long-term Liabilities	<u>32,899</u>
Deferred Inflows of Resources	
Property Taxes	91,846
Leases	59,578,154
Total Deferred Inflows of Resources	<u>59,669,999</u>
Total Liabilities & Deferred Inflows of Resources	<u>60,910,381</u>
EQUITY	
Retained Earnings	14,288,299
Net Income	<u>3,724,999</u>
TOTAL EQUITY	<u>18,013,298</u>
TOTAL LIABILITIES AND EQUITY	<u><u>78,923,679</u></u>



HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
STATEMENT OF REVENUES AND EXPENSES  
As of 8/31/2022

	<u>Current Month</u>	<u>Year to Date</u>
Revenue		
Property Taxes	61,005	8,626,532
Specific Ownership Taxes	70,881	443,149
Lease Revenue	113,300	1,341,685
Interest Income	16,028	45,379
Fee For Service Income	8,034	94,796
Third Party Income	94,804	594,451
Grant Income	40,619	463,963
Special Projects	0	12,825
Miscellaneous Income	968	17,733
Total Revenue	<u>405,640</u>	<u>11,640,513</u>
Expenses:		
Operating Expenses		
Administration	60,642	628,708
Board Expenses	(10,159)	45,901
Connections: Mental Health/Substance Issues Svcs	155,366	1,267,444
Dental Services	260,998	2,073,521
Integrated Care (MHSA/PC)	87,535	709,854
Health Promotion	73,462	515,739
Community Impact	57,908	372,438
Program Assessment & Evaluation	21,322	163,530
Health Care Access	83,291	671,107
Resource Development	15,469	115,360
Mulberry Offices	12,615	87,015
Contingency -Operational	954	6,722
Special Projects	58,343	634,179
Grant Projects	34,710	459,721
Total Operating Expenses	<u>912,455</u>	<u>7,751,240</u>
Depreciation and Amortization		
Depreciation Expense	<u>20,663</u>	<u>164,274</u>
Total Depreciation and Amortization	<u>20,663</u>	<u>164,274</u>
Total Expenses	<u>933,118</u>	<u>7,915,513</u>
Net Income	<u>(527,478)</u>	<u>3,724,999</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Revenues and Expenditures - Budget and Actual  
As of 8/31/2022

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$80,629	\$61,005	\$19,624	\$8,616,542	\$8,626,532	(\$9,990)	\$8,700,766	\$74,234
Specific Ownership Taxes	58,594	70,881	(12,287)	428,985	443,149	(14,164)	625,000	181,851
Lease Revenue	112,292	113,300	(1,009)	886,381	1,341,685	(455,304)	1,335,549	(6,137)
Interest Income	7,000	16,028	(9,028)	35,000	45,379	(10,379)	65,000	19,621
Sales Revenue	25	0	25	200	0	200	300	300
Fee for Services Income	13,918	8,034	5,884	111,344	94,796	16,548	167,021	72,225
Third Party Reimbursements	79,023	110,289	(31,266)	632,184	697,978	(65,794)	948,273	250,295
Grant Revenue	34,740	40,619	(5,878)	357,708	463,963	(106,256)	1,246,441	782,478
Partnership Revenue	0	0	0	0	12,825	(12,825)	0	(12,825)
Miscellaneous Income	1,892	968	924	15,136	17,733	(2,597)	22,704	4,971
Total Revenue	<u>\$388,113</u>	<u>\$421,125</u>	<u>(\$33,012)</u>	<u>\$11,083,480</u>	<u>\$11,744,040</u>	<u>(\$660,560)</u>	<u>\$13,111,054</u>	<u>\$1,367,013</u>
Expenditures:								
Operating Expenditures								
Administration	\$64,925	\$60,642	\$4,282	\$694,571	\$628,708	\$65,863	\$952,280	\$323,572
Board Expenses	3,142	(10,159)	13,301	66,148	45,901	20,247	79,118	33,217
Connections: Mental Health/Substance Issues Svcs	198,353	155,366	42,987	1,568,899	1,267,444	301,454	2,339,007	1,071,563
Dental Services	321,111	260,998	60,113	2,587,396	2,073,521	513,875	3,894,293	1,820,772
Integrated Care (MH/SUD/PC)	105,656	87,535	18,121	849,432	709,854	139,578	1,275,292	565,438
Health Promotion	70,899	73,462	(2,563)	566,726	515,739	50,987	854,448	338,709
Community Impact	62,750	57,908	4,842	504,330	372,438	131,892	757,422	384,984
Program Assessment & Evaluation	22,352	21,322	1,030	179,530	163,530	16,000	269,530	106,000
Health Care Access	106,892	83,291	23,601	866,869	671,107	195,762	1,312,744	641,637
Resource Development	16,182	15,469	713	130,044	115,360	14,684	195,262	79,902
Mulberry Office	12,832	12,615	217	126,637	87,015	39,621	178,020	91,005
Contingency (Operations)	5,000	954	4,046	40,000	6,722	33,278	60,000	53,278
Special Projects	158,440	58,343	100,097	1,327,420	634,179	693,241	3,078,726	2,444,547
Grant Projects	113,275	34,710	78,565	901,985	459,721	442,264	1,246,441	786,721
Total Operating Expenditures	<u>\$1,261,808</u>	<u>\$912,455</u>	<u>\$349,353</u>	<u>\$10,409,986</u>	<u>\$7,751,240</u>	<u>\$2,658,746</u>	<u>\$16,492,583</u>	<u>\$8,741,343</u>
Net Income	<u>(\$873,695)</u>	<u>(\$491,330)</u>	<u>(\$382,365)</u>	<u>\$673,494</u>	<u>\$3,992,801</u>	<u>(\$3,319,307)</u>	<u>(\$3,381,529)</u>	<u>(\$7,374,330)</u>

**HEALTH DISTRICT OF NORTHERN LARIMER COUNTY**

**STATEMENT OF NON OPERATIONAL EXPENDITURES - BUDGET TO ACTUAL**

For 8/1/2022 to 8/31/2022

	<u>Current Month</u> <u>Budget</u>	<u>Current Month</u> <u>Actual</u>	<u>Current Month</u> <u>Variance</u>	<u>Year to Date</u> <u>Budget</u>	<u>Year to Date</u> <u>Actual</u>	<u>Year to Date</u> <u>Variance</u>	<u>Annual Budget</u>	<u>Annual Funds</u> <u>Remaining</u>
Non-Operating Expenditures								
Land	-	-		-	-			
Building	185,000	-	185,000	375,000		375,000	1,064,500	1,064,500
Construction in Progress		34	(34)	-	69,510	-	-	-
Capital Equipment	-	-	-	25,000	-	25,000	50,000	50,000
General Office Equipment	-	-	-	10,000	-	10,000	10,000	10,000
Medical & Dental Equipment	10,775	7,924	2,851	34,487	(295)	34,782	34,487	34,782
Computer Equipment	-	-	-	-	-	-	-	-
Computer Software	-	-	-	-	-	-	-	-
Equipment for Building	15,000	-	15,000	71,000	4,000	67,000	132,000	128,000
Total Non-Operating Expenditures	<u>\$ 210,775</u>	<u>\$ 7,958</u>	<u>\$ 202,817</u>	<u>\$ 515,487</u>	<u>\$ 73,215</u>	<u>\$ 511,782</u>	<u>\$ 1,290,987</u>	<u>\$ 1,287,282</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Program Revenues and Expenditures - Budget and Actual  
As of 8/31/2022

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
<u>Administration</u>								
Revenue:								
Miscellaneous Income	\$875	\$0	\$875	\$7,000	\$10,013	(\$3,013)	\$10,500	\$487
Total Revenue	875	0	875	7,000	10,013	(3,013)	10,500	487
Expenditures:								
Salaries and Benefits	49,508	51,451	(1,943)	396,058	354,865	41,193	594,079	239,214
Supplies and Purchased Services	15,417	9,191	6,226	298,513	273,843	24,670	358,201	84,358
Total Expenditures	64,925	60,642	4,282	694,571	628,708	65,863	952,280	323,572
<u>Board of Directors</u>								
Expenditures:								
Salaries and Benefits	0	(10,896)	10,896	8,612	9,796	(1,184)	8,612	(1,184)
Supplies and Purchased Services	3,142	736	2,406	25,536	11,561	13,975	38,506	26,945
Election Expenses	0	0	0	32,000	24,545	7,456	32,000	7,456
Total Expenditures	3,142	(10,159)	13,301	66,148	45,901	20,247	79,118	33,217
<u>Connections: Mental Health/substance Issue</u>								
Revenue:								
Fees, Reimbursements & Other Income	3,083	2,210	873	24,664	23,674	990	37,000	13,326
Total Revenue	3,083	2,210	873	24,664	23,674	990	37,000	13,326
Expenditures:								
Salaries and Benefits	164,182	139,353	24,829	1,313,456	1,117,164	196,292	1,970,180	853,016
Supplies and Purchased Services	34,171	16,014	18,158	255,443	150,280	105,163	368,827	218,547
Total Expenditures	198,353	155,366	42,987	1,568,899	1,267,444	301,454	2,339,007	1,071,563
<u>Dental Services</u>								
Revenue:								
Fees, Reimbursements & Other Income	61,678	94,180	(32,502)	493,424	583,171	(89,747)	740,136	156,965
Total Revenue	61,678	94,180	(32,502)	493,424	583,171	(89,747)	740,136	156,965
Expenditures:								
Salaries and Benefits	261,536	211,447	50,089	2,092,288	1,656,202	436,086	3,138,417	1,482,215
Supplies and Purchased Services	59,575	49,551	10,024	495,108	417,319	77,789	755,876	338,557
Total Expenditures	321,111	260,998	60,113	2,587,396	2,073,521	513,875	3,894,293	1,820,772

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Program Revenues and Expenditures - Budget and Actual  
As of 8/31/2022

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
<u>Integrated Care (MHSA/PC)</u>								
Revenue:								
Fees, Reimbursements & Other Income	19,285	7,416	11,869	154,280	89,222	65,058	231,419	142,197
Total Revenue	19,285	7,416	11,869	154,280	89,222	65,058	231,419	142,197
Expenditures:								
Salaries and Benefits	94,990	80,505	14,485	759,920	643,465	116,455	1,139,873	496,408
Supplies and Purchased Services	10,666	7,030	3,636	89,512	66,389	23,123	135,419	69,030
Total Expenditures	105,656	87,535	18,121	849,432	709,854	139,578	1,275,292	565,438
<u>Community Impact</u>								
Revenue:								
Fees, Reimbursements & Other Income	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0
Expenditures:								
Salaries and Benefits	55,254	50,523	4,731	442,032	325,419	116,613	663,073	337,654
Supplies and Purchased Services	7,496	7,385	111	62,298	47,019	15,279	94,349	47,330
Total Expenditures	62,750	57,908	4,842	504,330	372,438	131,892	757,422	384,984
<u>Program Assessment &amp; Evaluation</u>								
Revenue:								
Fees, Reimbursements & Other Income	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0
Expenditures:								
Salaries and Benefits	19,645	18,859	786	157,160	142,780	14,380	235,728	92,948
Supplies and Purchased Services	2,707	2,462	245	22,370	20,750	1,620	33,802	13,052
Total Expenditures	22,352	21,322	1,030	179,530	163,530	16,000	269,530	106,000
<u>Health Promotion</u>								
Revenue:								
Fees, Reimbursements & Other Income	231	0	231	1,848	899	949	2,770	1,871
Total Revenue	231	0	231	1,848	899	949	2,770	1,871
Expenditures:								
Salaries and Benefits	57,566	63,343	(5,777)	460,528	436,347	24,181	690,780	254,433
Supplies and Purchased Services	13,333	10,119	3,214	106,198	79,393	26,805	163,668	84,275
Total Expenditures	70,899	73,462	(2,563)	566,726	515,739	50,987	854,448	338,709

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Program Revenues and Expenditures - Budget and Actual  
As of 8/31/2022

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
<u>Health Care Access</u>								
Revenue:								
Fees, Reimbursements & Other Income	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0
Expenditures:								
Salaries and Benefits	90,114	74,741	15,373	720,912	584,710	136,202	1,081,343	496,633
Supplies and Purchased Services	16,778	8,549	8,229	145,957	86,397	59,560	231,401	145,004
Total Expenditures	106,892	83,291	23,601	866,869	671,107	195,762	1,312,744	641,637
<u>Health Info Source</u>								
Revenue:								
Expenditures:								
<u>Resource Development</u>								
Revenue:								
Fees, Reimbursements & Other Income	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0
Expenditures:								
Salaries and Benefits	14,249	14,414	(165)	113,992	106,484	7,508	170,985	64,501
Supplies and Purchased Services	1,933	1,055	877	16,052	8,876	7,175	24,277	15,401
Total Expenditures	16,182	15,469	713	130,044	115,360	14,684	195,262	79,902
<u>Mulberry Offices</u>								
Revenue:								
Fees, Reimbursements & Other Income	9,706	15,485	(5,779)	77,648	103,528	(25,880)	116,473	12,945
Total Revenue	9,706	15,485	(5,779)	77,648	103,528	(25,880)	116,473	12,945
Expenditures:								
Salaries and Benefits	2,893	2,843	50	23,141	22,565	576	34,694	12,129
Supplies and Purchased Services	9,939	9,772	167	103,496	64,450	39,045	143,326	78,876
Total Revenue	12,832	12,615	217	126,637	87,015	39,621	178,020	91,005

## Health District of Northern Larimer County

### Investment Schedule August 2022

Investment	Institution	Current Value	%	Current Yield	Maturity
Local Government Investment Pool	COLOTRUST	\$ 1,389	0.015%	1.76%	N/A
Local Government Investment Pool	COLOTRUST	\$ 7,811,326	86.062%	2.25%	N/A
Flex Savings Account	First National Bank	\$ 238,787	2.631%	0.58%	N/A
Certificate of Deposit	Advantage Bank	\$ 142,731	1.573%	0.40%	12/27/2023
Certificate of Deposit	Advantage Bank	\$ 115,255	1.270%	0.25%	9/2/2022
Certificate of Deposit	Points West	\$ 116,093	1.279%	0.28%	6/12/2023
Certificate of Deposit	Points West	\$ 158,229	1.743%	1.00%	4/2/2024
Certificate of Deposit	Adams State Bank	\$ 242,563	2.672%	0.35%	10/7/2023
Certificate of Deposit	Cache Bank & Trust	\$ 250,000	2.754%	0.10%	1/9/2023
Total/Weighted Average		<u>\$ 9,076,372</u>	<u>100.000%</u>	<u>1.99%</u>	

TO: Board of Directors  
FROM: Laura Mai  
RE: Amended Supplemental Financial Reports  
DATE: October 19, 2022

On January 1, 2022, the Health District implemented lease accounting standards required by GASB 87. In reviewing the monthly financials statements, it was discovered that while the Balance Sheet and Statement of Revenues and Expenditures for the periods of January 1, 2022 through July 31, 2022 are correct, the supplemental financial report, "Statement of Revenue and Expenditures – Budget and Actual" for the same reporting period did not reflect the correct monthly and year-to-date amounts.

The Statement of Revenue and Expenditures – Budget to Actual for January 1, 2022 through July 31, 2022 have been amended and are included in the board packet for your review and approval. Following is a summary of those changes:

Month Reported	YTD Reported	YTD % Reported	YTD Amended	YTD % Amended
January	\$404,813	270.4% Above	\$506,322	363.2% Above
February	\$411,300	88.2% Above	\$614,317	181% Above
March	\$417,429	27.3% Above	\$729,323	122.4% Above
April	\$483,234	10.5% Above	\$995,069	127.6% Above
May	\$489,405	10.9% Below	\$1,006,132	83.1% Above
June	\$495,651	25.1% Below	\$1,115,084	68.5% Above
July	\$504,717	34.8% Below	\$1,228,385	58.7% Above



HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Revenues and Expenditures - Budget and Actual  
As of 1/31/2022

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$178,323	\$346,855	(\$168,532)	\$178,323	\$346,855	(\$168,532)	\$8,700,766	\$8,353,911
Specific Ownership Taxes	43,262	56,674	(13,412)	43,262	56,674	(13,412)	625,000	568,326
Lease Revenue	109,304	506,322	(397,018)	109,304	506,322	(397,018)	1,335,549	829,227
Interest Income	2,000	1,186	814	2,000	1,186	814	65,000	63,814
Sales Revenue	25	0	25	25	0	25	300	300
Fee for Services Income	13,918	9,376	4,542	13,918	9,376	4,542	167,021	157,645
Third Party Reimbursements	79,023	70,832	8,191	79,023	70,832	8,191	948,273	877,441
Grant Revenue	46,762	40,205	6,557	46,762	40,205	6,557	1,246,441	1,206,236
Partnership Revenue	0	12	(12)	0	12	(12)	0	(12)
Miscellaneous Income	1,892	2,388	(496)	1,892	2,388	(496)	22,704	20,316
Total Revenue	<u>\$474,508</u>	<u>\$1,033,850</u>	<u>(\$559,341)</u>	<u>\$474,508</u>	<u>\$1,033,850</u>	<u>(\$559,341)</u>	<u>\$13,111,054</u>	<u>\$12,077,204</u>
Expenditures:								
Operating Expenditures								
Administration	\$67,422	\$60,974	\$6,447	\$67,422	\$60,974	\$6,447	\$952,280	\$891,306
Board Expenses	3,242	604	2,638	3,242	604	2,638	79,118	78,514
Connections: Mental Health/Substance Issues Svcs	203,676	166,099	37,577	203,676	166,099	37,577	2,339,007	2,172,908
Dental Services	323,441	267,245	56,196	323,441	267,245	56,196	3,894,293	3,627,048
Integrated Care (MH/SUD/PC)	105,957	93,716	12,241	105,957	93,716	12,241	1,275,292	1,181,576
Health Promotion	71,336	62,714	8,622	71,336	62,714	8,622	854,448	791,734
Community Impact	62,955	35,635	27,320	62,955	35,635	27,320	757,422	721,787
Program Assessment & Evaluation	22,417	22,749	(333)	22,417	22,749	(333)	269,530	246,781
Health Care Access	109,346	94,377	14,969	109,346	94,377	14,969	1,312,744	1,218,367
Resource Development	16,236	14,593	1,643	16,236	14,593	1,643	195,262	180,669
Mulberry Office	12,858	7,172	5,686	12,858	7,172	5,686	178,020	170,848
Contingency (Operations)	5,000	46	4,954	5,000	46	4,954	60,000	59,954
Special Projects	147,940	61,326	86,614	147,940	61,326	86,614	3,078,726	3,017,400
Grant Projects	113,296	80,140	33,157	113,296	80,140	33,157	1,246,441	1,166,302
Total Operating Expenditures	<u>\$1,265,121</u>	<u>\$967,390</u>	<u>\$297,731</u>	<u>\$1,265,121</u>	<u>\$967,390</u>	<u>\$297,731</u>	<u>\$16,492,583</u>	<u>\$15,525,193</u>
Net Income	<u>(\$790,613)</u>	<u>\$66,460</u>	<u>(\$857,073)</u>	<u>(\$790,613)</u>	<u>\$66,460</u>	<u>(\$857,073)</u>	<u>(\$3,381,529)</u>	<u>(\$3,447,989)</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Revenues and Expenditures - Budget and Actual  
As of 2/28/2022

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$1,651,683	\$2,896,096	(\$1,244,413)	\$1,830,006	\$3,242,951	(\$1,412,945)	\$8,700,766	\$5,457,815
Specific Ownership Taxes	49,462	51,361	(1,899)	92,724	108,035	(15,311)	625,000	516,965
Lease Revenue	109,304	107,995	1,309	218,607	614,317	(395,709)	1,335,549	721,232
Interest Income	2,000	494	1,506	4,000	1,680	2,320	65,000	63,320
Sales Revenue	25	0	25	50	0	50	300	300
Fee for Services Income	13,918	13,763	155	27,836	23,139	4,697	167,021	143,882
Third Party Reimbursements	79,023	56,457	22,566	158,046	127,289	30,757	948,273	820,984
Grant Revenue	46,762	65,460	(18,698)	93,523	105,665	(12,141)	1,246,441	1,140,776
Partnership Revenue	0	0	0	0	12	(12)	0	(12)
Miscellaneous Income	1,892	719	1,173	3,784	3,107	677	22,704	19,597
Total Revenue	<u>\$1,954,068</u>	<u>\$3,192,345</u>	<u>(\$1,238,277)</u>	<u>\$2,428,577</u>	<u>\$4,226,195</u>	<u>(\$1,797,618)</u>	<u>\$13,111,054</u>	<u>\$8,884,859</u>
Expenditures:								
Operating Expenditures								
Administration	\$98,857	\$113,764	(\$14,906)	\$166,279	\$174,738	(\$8,459)	\$952,280	\$777,542
Board Expenses	3,442	759	2,683	6,684	1,363	5,321	79,118	77,755
Connections: Mental Health/Substance Issues Svcs	190,364	160,490	29,874	394,041	326,589	67,451	2,339,007	2,012,418
Dental Services	320,134	242,107	78,027	643,575	509,353	134,222	3,894,293	3,384,940
Integrated Care (MH/SUD/PC)	105,455	85,612	19,844	211,412	179,328	32,084	1,275,292	1,095,964
Health Promotion	69,881	61,819	8,062	141,217	124,533	16,684	854,448	729,915
Community Impact	62,613	38,286	24,327	125,568	73,921	51,647	757,422	683,501
Program Assessment & Evaluation	22,311	20,901	1,410	44,728	43,650	1,077	269,530	225,880
Health Care Access	106,405	76,411	29,994	215,751	170,788	44,963	1,312,744	1,141,956
Resource Development	16,148	13,846	2,301	32,383	28,439	3,944	195,262	166,823
Mulberry Office	12,825	10,801	2,025	25,683	17,973	7,711	178,020	160,047
Contingency (Operations)	5,000	954	4,046	10,000	1,000	9,000	60,000	59,000
Special Projects	167,940	87,055	80,885	315,880	148,381	167,499	3,078,726	2,930,345
Grant Projects	113,296	50,681	62,616	226,593	130,821	95,772	1,246,441	1,115,621
Total Operating Expenditures	<u>\$1,294,672</u>	<u>\$963,486</u>	<u>\$331,186</u>	<u>\$2,559,793</u>	<u>\$1,930,876</u>	<u>\$628,917</u>	<u>\$16,492,583</u>	<u>\$14,561,707</u>
Net Income	<u>\$659,397</u>	<u>\$2,228,859</u>	<u>(\$1,569,463)</u>	<u>(\$131,216)</u>	<u>\$2,295,319</u>	<u>(\$2,426,535)</u>	<u>(\$3,381,529)</u>	<u>(\$5,676,848)</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Revenues and Expenditures - Budget and Actual  
As of 3/31/2022

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$1,860,120	\$565,987	\$1,294,133	\$3,690,126	\$3,808,938	(\$118,812)	\$8,700,766	\$4,891,828
Specific Ownership Taxes	63,749	59,752	3,997	156,473	167,787	(11,314)	625,000	457,213
Lease Revenue	109,304	115,007	(5,703)	327,911	729,323	(401,412)	1,335,549	606,225
Interest Income	2,000	1,333	667	6,000	3,013	2,987	65,000	61,987
Sales Revenue	25	0	25	75	0	75	300	300
Fee for Services Income	13,918	14,351	(433)	41,754	37,490	4,264	167,021	129,531
Third Party Reimbursements	79,023	98,814	(19,791)	237,069	226,103	10,966	948,273	722,170
Grant Revenue	46,762	61,402	(14,640)	140,285	167,067	(26,781)	1,246,441	1,079,375
Partnership Revenue	0	158	(158)	0	171	(171)	0	(171)
Miscellaneous Income	1,892	571	1,321	5,676	3,678	1,998	22,704	19,026
Total Revenue	<u>\$2,176,792</u>	<u>\$917,374</u>	<u>\$1,259,418</u>	<u>\$4,605,369</u>	<u>\$5,143,570</u>	<u>(\$538,200)</u>	<u>\$13,111,054</u>	<u>\$7,967,484</u>
Expenditures:								
Operating Expenditures								
Administration	\$103,545	\$66,012	\$37,533	\$269,824	\$240,750	\$29,074	\$952,280	\$711,530
Board Expenses	16,192	23,326	(7,134)	22,876	24,689	(1,813)	79,118	54,429
Connections: Mental Health/Substance Issues Svcs	190,457	153,801	36,656	584,498	480,391	104,107	2,339,007	1,858,616
Dental Services	322,874	282,461	40,413	966,449	791,814	174,635	3,894,293	3,102,479
Integrated Care (MH/SUD/PC)	105,643	94,337	11,306	317,055	273,665	43,390	1,275,292	1,001,627
Health Promotion	70,074	69,659	415	211,291	194,192	17,099	854,448	660,256
Community Impact	62,544	45,741	16,803	188,112	119,662	68,450	757,422	637,760
Program Assessment & Evaluation	22,291	22,736	(446)	67,018	66,386	632	269,530	203,144
Health Care Access	108,772	97,335	11,437	324,523	268,122	56,401	1,312,744	1,044,622
Resource Development	16,131	15,604	527	48,514	44,043	4,471	195,262	151,219
Mulberry Office	12,822	9,941	2,881	38,505	27,914	10,591	178,020	150,106
Contingency (Operations)	5,000	954	4,046	15,000	1,954	13,046	60,000	58,046
Special Projects	174,940	141,760	33,180	490,820	290,141	200,679	3,078,726	2,788,585
Grant Projects	113,296	61,711	51,585	339,889	192,532	147,357	1,246,441	1,053,909
Total Operating Expenditures	<u>\$1,324,580</u>	<u>\$1,085,378</u>	<u>\$239,202</u>	<u>\$3,884,373</u>	<u>\$3,016,254</u>	<u>\$868,119</u>	<u>\$16,492,583</u>	<u>\$13,476,329</u>
Net Income	<u>\$852,212</u>	<u>(\$168,003)</u>	<u>\$1,020,216</u>	<u>\$720,996</u>	<u>\$2,127,316</u>	<u>(\$1,406,320)</u>	<u>(\$3,381,529)</u>	<u>(\$5,508,845)</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Revenues and Expenditures - Budget and Actual  
As of 4/30/2022

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$1,759,840	\$1,763,778	(\$3,938)	\$5,449,966	\$5,572,716	(\$122,750)	\$8,700,766	\$3,128,050
Specific Ownership Taxes	48,027	48,531	(504)	204,500	216,318	(11,818)	625,000	408,682
Lease Revenue	109,304	265,746	(156,442)	437,215	995,069	(557,854)	1,335,549	340,480
Interest Income	4,000	2,661	1,339	10,000	5,674	4,326	65,000	59,326
Sales Revenue	25	0	25	100	0	100	300	300
Fee for Services Income	13,918	14,926	(1,008)	55,672	52,416	3,256	167,021	114,605
Third Party Reimbursements	79,023	70,346	8,677	316,092	296,449	19,643	948,273	651,824
Grant Revenue	46,762	91,437	(44,675)	187,047	258,503	(71,456)	1,246,441	987,938
Partnership Revenue	0	10,014	(10,014)	0	10,184	(10,184)	0	(10,184)
Miscellaneous Income	1,892	7,580	(5,688)	7,568	11,258	(3,690)	22,704	11,446
Total Revenue	<u>\$2,062,790</u>	<u>\$2,275,019</u>	<u>(\$212,228)</u>	<u>\$6,668,160</u>	<u>\$7,418,588</u>	<u>(\$750,429)</u>	<u>\$13,111,054</u>	<u>\$5,692,465</u>
Expenditures:								
Operating Expenditures								
Administration	\$102,269	\$95,376	\$6,892	\$372,092	\$336,126	\$35,966	\$952,280	\$616,154
Board Expenses	16,742	7,183	9,559	39,618	31,871	7,747	79,118	47,247
Connections: Mental Health/Substance Issues Svcs	204,109	160,268	43,842	788,607	640,658	147,949	2,339,007	1,698,349
Dental Services	328,288	256,259	72,029	1,294,737	1,048,073	246,664	3,894,293	2,846,220
Integrated Care (MH/SUD/PC)	107,561	87,252	20,309	424,616	360,917	63,699	1,275,292	914,375
Health Promotion	72,134	61,987	10,147	283,425	256,178	27,247	854,448	598,270
Community Impact	64,053	47,434	16,619	252,165	167,096	85,069	757,422	590,326
Program Assessment & Evaluation	22,748	19,853	2,895	89,766	86,240	3,526	269,530	183,290
Health Care Access	110,022	83,487	26,535	434,545	351,609	82,936	1,312,744	961,135
Resource Development	16,511	13,656	2,855	65,024	57,698	7,326	195,262	137,564
Mulberry Office	36,759	12,448	24,312	75,264	40,361	34,903	178,020	137,659
Contingency (Operations)	5,000	954	4,046	20,000	2,908	17,092	60,000	57,092
Special Projects	169,940	85,566	84,374	660,760	375,707	285,053	3,078,726	2,703,019
Grant Projects	113,296	94,073	19,224	453,186	286,605	166,581	1,246,441	959,837
Total Operating Expenditures	<u>\$1,369,432</u>	<u>\$1,025,794</u>	<u>\$343,638</u>	<u>\$5,253,806</u>	<u>\$4,042,048</u>	<u>\$1,211,757</u>	<u>\$16,492,583</u>	<u>\$12,450,535</u>
Net Income	<u>\$693,358</u>	<u>\$1,249,225</u>	<u>(\$555,866)</u>	<u>\$1,414,354</u>	<u>\$3,376,540</u>	<u>(\$1,962,186)</u>	<u>(\$3,381,529)</u>	<u>(\$6,758,070)</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Revenues and Expenditures - Budget and Actual  
As of 5/31/2022

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$706,866	\$777,334	(\$70,468)	\$6,156,832	\$6,350,050	(\$193,218)	\$8,700,766	\$2,350,716
Specific Ownership Taxes	53,193	56,346	(3,153)	257,693	272,663	(14,970)	625,000	352,337
Lease Revenue	112,292	11,063	101,229	549,506	1,006,132	(456,625)	1,335,549	329,417
Interest Income	5,000	4,817	183	15,000	10,491	4,509	65,000	54,509
Sales Revenue	25	0	25	125	0	125	300	300
Fee for Services Income	13,918	12,228	1,690	69,590	64,644	4,946	167,021	102,377
Third Party Reimbursements	79,023	95,222	(16,199)	395,115	391,671	3,444	948,273	556,602
Grant Revenue	50,590	55,961	(5,371)	237,637	314,464	(76,828)	1,246,441	931,977
Partnership Revenue	0	12	(12)	0	10,197	(10,197)	0	(10,197)
Miscellaneous Income	1,892	933	959	9,460	12,191	(2,731)	22,704	10,513
Total Revenue	<u>\$1,022,799</u>	<u>\$1,013,914</u>	<u>\$8,884</u>	<u>\$7,690,958</u>	<u>\$8,432,503</u>	<u>(\$741,544)</u>	<u>\$13,111,054</u>	<u>\$4,678,551</u>
Expenditures:								
Operating Expenditures								
Administration	\$78,928	\$68,811	\$10,117	\$451,020	\$404,938	\$46,083	\$952,280	\$547,342
Board Expenses	17,054	18,316	(1,262)	56,672	50,187	6,485	79,118	28,931
Connections: Mental Health/Substance Issues Svcs	190,753	155,604	35,149	979,361	796,263	183,098	2,339,007	1,542,744
Dental Services	321,111	246,460	74,651	1,615,848	1,294,533	321,315	3,894,293	2,599,760
Integrated Care (MH/SUD/PC)	105,656	87,073	18,583	530,272	447,989	82,283	1,275,292	827,303
Health Promotion	70,299	61,866	8,433	353,724	318,044	35,680	854,448	536,404
Community Impact	62,750	47,638	15,112	314,915	214,735	100,180	757,422	542,687
Program Assessment & Evaluation	22,353	19,541	2,812	112,119	105,781	6,338	269,530	163,749
Health Care Access	108,641	84,173	24,468	543,186	435,783	107,403	1,312,744	876,961
Resource Development	16,182	13,630	2,551	81,206	71,329	9,877	195,262	123,933
Mulberry Office	12,831	9,273	3,557	88,095	49,635	38,460	178,020	128,385
Contingency (Operations)	5,000	954	4,046	25,000	3,861	21,139	60,000	56,139
Special Projects	167,940	73,734	94,206	828,700	449,440	379,260	3,078,726	2,629,286
Grant Projects	117,125	53,596	63,528	570,310	340,201	230,109	1,246,441	906,240
Total Operating Expenditures	<u>\$1,296,622</u>	<u>\$940,671</u>	<u>\$355,952</u>	<u>\$6,550,428</u>	<u>\$4,982,719</u>	<u>\$1,567,709</u>	<u>\$16,492,583</u>	<u>\$11,509,864</u>
Net Income	<u>(\$273,824)</u>	<u>\$73,243</u>	<u>(\$347,067)</u>	<u>\$1,140,530</u>	<u>\$3,449,784</u>	<u>(\$2,309,253)</u>	<u>(\$3,381,529)</u>	<u>(\$6,831,313)</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Revenues and Expenditures - Budget and Actual  
As of 6/30/2022

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$2,248,906	\$2,107,201	\$141,705	\$8,405,738	\$8,457,250	(\$51,512)	\$8,700,766	\$243,516
Specific Ownership Taxes	53,648	45,224	8,424	311,341	317,888	(6,547)	625,000	307,112
Lease Revenue	112,292	108,953	3,339	661,798	1,115,084	(453,286)	1,335,549	220,464
Interest Income	6,000	7,084	(1,084)	21,000	17,575	3,425	65,000	47,425
Sales Revenue	25	0	25	150	0	150	300	300
Fee for Services Income	13,918	8,771	5,147	83,508	73,415	10,093	167,021	93,606
Third Party Reimbursements	79,023	117,973	(38,950)	474,138	509,644	(35,506)	948,273	438,629
Grant Revenue	50,590	39,833	10,757	288,227	354,298	(66,071)	1,246,441	892,143
Partnership Revenue	0	2,629	(2,629)	0	12,825	(12,825)	0	(12,825)
Miscellaneous Income	1,892	3,630	(1,738)	11,352	15,821	(4,469)	22,704	6,883
Total Revenue	<u>\$2,566,294</u>	<u>\$2,441,299</u>	<u>\$124,995</u>	<u>\$10,257,252</u>	<u>\$10,873,801</u>	<u>(\$616,549)</u>	<u>\$13,111,054</u>	<u>\$2,237,253</u>
Expenditures:								
Operating Expenditures								
Administration	\$111,612	\$100,604	\$11,008	\$562,632	\$505,541	\$57,091	\$952,280	\$446,739
Board Expenses	3,192	2,766	426	59,864	52,953	6,911	79,118	26,165
Connections: Mental Health/Substance Issues Svcs	197,169	162,651	34,519	1,176,530	958,913	217,617	2,339,007	1,380,094
Dental Services	321,724	273,105	48,619	1,937,572	1,567,638	369,934	3,894,293	2,326,655
Integrated Care (MH/SUD/PC)	105,843	87,647	18,196	636,115	535,636	100,479	1,275,292	739,656
Health Promotion	70,774	63,611	7,163	424,498	381,656	42,842	854,448	472,792
Community Impact	62,544	49,758	12,786	377,459	264,493	112,966	757,422	492,929
Program Assessment & Evaluation	22,290	18,213	4,077	134,409	123,994	10,415	269,530	145,536
Health Care Access	107,537	72,719	34,818	650,723	508,502	142,221	1,312,744	804,242
Resource Development	16,131	13,889	2,242	97,336	85,218	12,118	195,262	110,044
Mulberry Office	12,822	12,250	573	100,918	61,884	39,033	178,020	116,136
Contingency (Operations)	5,000	953	4,047	30,000	4,815	25,185	60,000	55,185
Special Projects	176,840	83,535	93,305	1,005,540	532,975	472,565	3,078,726	2,545,751
Grant Projects	117,125	21,022	96,102	687,435	361,223	326,211	1,246,441	885,218
Total Operating Expenditures	<u>\$1,330,603</u>	<u>\$962,723</u>	<u>\$367,880</u>	<u>\$7,881,030</u>	<u>\$5,945,442</u>	<u>\$1,935,588</u>	<u>\$16,492,583</u>	<u>\$10,547,141</u>
Net Income	<u>\$1,235,691</u>	<u>\$1,478,576</u>	<u>(\$242,885)</u>	<u>\$2,376,221</u>	<u>\$4,928,359</u>	<u>(\$2,552,138)</u>	<u>(\$3,381,529)</u>	<u>(\$8,309,889)</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Revenues and Expenditures - Budget and Actual  
As of 7/31/2022

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$130,175	\$108,276	\$21,899	\$8,535,913	\$8,565,527	(\$29,614)	\$8,700,766	\$135,239
Specific Ownership Taxes	59,050	54,380	4,670	370,391	372,268	(1,877)	625,000	252,732
Lease Revenue	112,292	113,300	(1,009)	774,090	1,228,385	(454,295)	1,335,549	107,164
Interest Income	7,000	11,775	(4,775)	28,000	29,351	(1,351)	65,000	35,649
Sales Revenue	25	0	25	175	0	175	300	300
Fee for Services Income	13,918	13,346	572	97,426	86,761	10,665	167,021	80,260
Third Party Reimbursements	79,023	78,045	978	553,161	587,689	(34,528)	948,273	360,584
Grant Revenue	34,740	69,047	(34,306)	322,967	423,344	(100,377)	1,246,441	823,097
Partnership Revenue	0	0	0	0	12,825	(12,825)	0	(12,825)
Miscellaneous Income	1,892	945	947	13,244	16,766	(3,522)	22,704	5,938
Total Revenue	<u>\$438,115</u>	<u>\$449,115</u>	<u>(\$11,000)</u>	<u>\$10,695,367</u>	<u>\$11,322,916</u>	<u>(\$627,549)</u>	<u>\$13,111,054</u>	<u>\$1,788,138</u>
Expenditures:								
Operating Expenditures								
Administration	\$67,015	\$62,524	\$4,490	\$629,647	\$568,066	\$61,581	\$952,280	\$384,214
Board Expenses	3,142	3,108	34	63,006	56,061	6,945	79,118	23,057
Connections: Mental Health/Substance Issues Svcs	194,015	153,165	40,851	1,370,545	1,112,078	258,467	2,339,007	1,226,929
Dental Services	328,713	244,885	83,828	2,266,285	1,812,523	453,762	3,894,293	2,081,770
Integrated Care (MH/SUD/PC)	107,661	86,682	20,979	743,776	622,319	121,457	1,275,292	652,973
Health Promotion	71,329	60,621	10,708	495,827	442,277	53,550	854,448	412,171
Community Impact	64,121	50,038	14,083	441,580	314,531	127,049	757,422	442,891
Program Assessment & Evaluation	22,769	18,215	4,554	157,178	142,208	14,970	269,530	127,322
Health Care Access	109,254	79,314	29,940	759,977	587,816	172,161	1,312,744	724,928
Resource Development	16,526	14,673	1,853	113,862	99,891	13,971	195,262	95,371
Mulberry Office	12,887	12,516	371	113,805	74,400	39,405	178,020	103,620
Contingency (Operations)	5,000	953	4,047	35,000	5,768	29,232	60,000	54,232
Special Projects	163,440	42,861	120,579	1,168,980	575,836	593,144	3,078,726	2,502,890
Grant Projects	101,275	63,787	37,488	788,710	425,011	363,699	1,246,441	821,431
Total Operating Expenditures	<u>\$1,267,148</u>	<u>\$893,343</u>	<u>\$373,805</u>	<u>\$9,148,178</u>	<u>\$6,838,785</u>	<u>\$2,309,393</u>	<u>\$16,492,583</u>	<u>\$9,653,798</u>
Net Income	<u>(\$829,032)</u>	<u>(\$444,228)</u>	<u>(\$384,804)</u>	<u>\$1,547,189</u>	<u>\$4,484,131</u>	<u>(\$2,936,942)</u>	<u>(\$3,381,529)</u>	<u>(\$7,865,661)</u>

## MEMO

**TO:** Health District Board of Directors  
**FROM:** Karen Spink, Acting Executive Director of the Health District  
**DATE:** October 27, 2022  
**RE:** Resolutions and Amendment to Policy 2010-01 updating signature authority

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Please find attached proposed resolutions 2022-34 through 2022-44 and amendments to Board Policy 10-01 Financial Accounts Signature making the following changes:

1. Remove Robert Williams as Executive Director
2. Change Karen Spink to Acting Executive Director
3. Add Laura Mai, Finance Director

The Policy and Resolutions will go into effect upon Board signing.





## RESOLUTION TO APPROVE SIGNATORS FOR CERTIFICATE OF DEPOSIT ACCOUNTS

### Resolution 2022-34

**BE IT RESOLVED BY THE** Board of Directors of the Health District of Northern Larimer County that the following signators are approved for signing authorization to purchase, renew or close Certificates of Deposit at any eligible public depository bank approved by the Colorado Division of Banking in accordance with the Health District of Northern Larimer County Investment Guidelines. All allowable signatures or authorizations must conform to Policy 2010-01: Financial Accounts Signature Policy adopted by the Health District on the 28<sup>th</sup> day of September, 2021.

**Approved to purchase or close Certificates of Deposit** (two signatures required); requires prior approval by Executive Director or designee. The disbursement of funds from closed Certificates of Deposit must be made through an Automated Clearing House (ACH) transaction only to an authorized Health District bank account or by check made payable to the Health District.

Karen Spink, Acting Executive Director  
Laura Mai, Finance Director  
Joseph W. Prows, Treasurer

**Approved to renew Certificates of Deposit** (one signature required).

Karen Spink, Acting Executive Director  
Laura Mai, Finance Director  
Joseph W. Prows, Treasurer

**ADOPTED, this 27<sup>th</sup> day of October, A.D., 2022.**

Attest:

---

Molly J. Gutilla, President

---

Julie Kuncie Field, Vice President

---

Ann Yanagi, Secretary

---

Joseph W. Prows, MD, Treasurer

---

Celeste Holder Kling  
UC Health-North/PVHS Board Liaison

**Replaces the Following Resolutions:**

2018-11 Adopted September 25, 2018

2022-13 Adopted April 14, 2022

2022-32 Adopted September 27, 2022

2022-34 Adopted October 27, 2022



**RESOLUTION TO APPROVE SIGNATORS  
FOR ACCESS TO  
SAFE DEPOSIT BOXES 2219 AND 5542**

**Resolution 2022-35**

**BE IT RESOLVED BY THE** Board of Directors of the Health District of Northern Larimer County that any two of the following signators are approved to have access to the Health District's Safety Deposit Boxes 2219 and 5542 at the First National Bank, 205 West Oak Street, Fort Collins, Colorado.

**Approved for Signatures**

Ann Yanagi, Secretary  
Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director  
Anita K. Benavidez, Assistant to the Executive Director and the Board of Directors

**ADOPTED, this 27<sup>th</sup> day of October, A.D., 2022.**

Attest:

\_\_\_\_\_  
Molly J. Gutilla, President

\_\_\_\_\_  
Julie Kunce Field, Vice President

\_\_\_\_\_  
Ann Yanagi, Secretary

\_\_\_\_\_  
Joseph W. Prows, Treasurer

\_\_\_\_\_  
Celeste Holder Kling  
UC Health-North/PVHS Board Liaison

**Replaces the Following Resolution:**

2010-10 Adopted July 21, 2010  
2014-10 Adopted May 21, 2014  
2016-14 Adopted July 21, 2016  
2018-12 Adopted September 25, 2018  
2019-03 Adopted March 28, 2019  
2022-03 Adopted April 14, 2022  
2022-24 Adopted September 27, 2022  
2022-35 Adopted October 27, 2022



## **RESOLUTION TO APPROVE SIGNATORS FOR ACCESS TO SAFE DEPOSIT BOX 4919**

### **Resolution 2022-36**

**BE IT RESOLVED BY THE** Board of Directors of the Health District of Northern Larimer County that any one of the following signators are approved to have access to the Health District's Safety Deposit Box 4919 at the First National Bank, 205 West Oak Street, Fort Collins, Colorado.

#### **Approved for Signatures**

Ann Yanagi, Secretary  
Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director  
Anita K. Benavidez, Assistant to Executive Director and Board of Directors

**ADOPTED, this 27<sup>th</sup> day of October, A.D., 2022.**

Attest:

\_\_\_\_\_  
Molly J. Gutilla, President

\_\_\_\_\_  
Julie Kunce Field, Vice President

\_\_\_\_\_  
Ann Yanagi, Secretary

\_\_\_\_\_  
Joseph W. Prows, Treasurer

\_\_\_\_\_  
Celeste Holder Kling  
UC Health-North/PVHS Board Liaison

#### **Replaces the Following Resolution:**

2012-5 Adopted September 6, 2012  
2014-11 Adopted May 21, 2014  
2016-15 Adopted July 21, 2016  
2018-13 Adopted Sept. 25, 2018  
2019-04 Adopted March 28, 2019  
2022-04 Adopted April 14, 2022  
2022-25 Adopted September 27, 2022  
2022-36 Adopted October 27, 2022



## **RESOLUTION TO APPROVE SIGNATORS FOR ACCESS TO SAFE DEPOSIT BOX 5546**

### **Resolution 2022-37**

**BE IT RESOLVED BY THE** Board of Directors of the Health District of Northern Larimer County that any one of the following signators are approved to have access to the Health District's Safety Deposit Box 5546 at the First National Bank, 205 West Oak Street, Fort Collins, Colorado.

#### **Approved for Signatures**

Ann Yanagi, Secretary  
Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director  
Anita K. Benavidez, Assistant to Executive Director and Board of Directors

**ADOPTED, this 27<sup>th</sup> day of October, A.D., 2022.**

Attest:

\_\_\_\_\_  
Molly J. Gutilla, President

\_\_\_\_\_  
Julie Kunce Field, Vice President

\_\_\_\_\_  
Ann Yanagi, Secretary

\_\_\_\_\_  
Joseph W. Prows, Treasurer

\_\_\_\_\_  
Celeste Holder Kling  
UC Health-North/PVHS Board Liaison

**Replaces the Following Resolution:**

2018-14 Adopted Sept. 25, 2018  
2019-04 Adopted March 28, 2019  
2022-05 Adopted April 14, 2022  
2022-26 Adopted September 27, 2022  
2022-37 Adopted October 27, 2022



**RESOLUTION TO APPROVE SIGNATORS  
FOR ACCESS TO  
SAFE DEPOSIT BOX 5742**

**Resolution 2022-38**

**BE IT RESOLVED BY THE** Board of Directors of the Health District of Northern Larimer County that any one of the following signators are approved to have access to the Health District's Safety Deposit Box 5742 at the First National Bank, 205 West Oak Street, Fort Collins, Colorado.

**Approved for Signatures**

Karen Spink, Acting Executive Director  
Laura Mai, Finance Director  
Anita K. Benavidez, Assistant to Executive Director and Board of Directors  
Ann Yanagi, Secretary  
Joseph W. Prows, Treasurer

**ADOPTED, this 27<sup>th</sup> day of October, A.D., 2022.**

Attest:

\_\_\_\_\_  
Molly J. Gutilla, President

\_\_\_\_\_  
Julie Kunce Field, Vice President

\_\_\_\_\_  
Ann Yanagi, Secretary

\_\_\_\_\_  
Joseph W. Prows, Treasurer

\_\_\_\_\_  
Celeste Holder Kling  
UC Health-North/PVHS Board Liaison

Replaces the Following Resolutions:

2016-18 Adopted on November 15, 2016  
2018-15 Adopted on September 25, 2018  
2019-06 Adopted on March 28, 2019  
2022-06 Adopted on April 14, 2022  
2022-27 Adopted on September 27, 2022  
2022-38 Adopted on October 27, 2022

Resolution 2022-38



## **RESOLUTION TO APPROVE SIGNATORS FOR FIRST NATIONAL BANK ACCOUNT NUMBER XXX4934**

### **Resolution 2022-39**

**BE IT RESOLVED BY THE** Board of Directors of the Health District of Northern Larimer County that the following signators are approved for signing checks, making fund transfers from this Health District account at First National Bank, 205 West Oak Street, Fort Collins, CO, or signing investment documents in accordance with Health District of Northern Larimer County Investment Guidelines. All allowable signatures or authorizations must conform to Policy 2010-01: Financial Accounts Signature Policy adopted by the Health District on the 28th day of September, 2021.

**Approved for Check Signatures (two signatures required for checks over \$25,000, one signature required for checks \$25,000 or less)**

Molly J. Gutilla, Board President  
Ann Yanagi, Secretary  
Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director (limit: \$15,000)

**Approved to Authorize Fund Transfers ONLY to Health District Accounts**

Ann Yanagi, Secretary  
Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director

**Approved to Make Automated Clearing House (ACH) transactions** through the First National Bank Cash Management System for:

- ♦ Vendor payments for goods and services (excluding employee benefit premiums and insurance premiums). Individual vendor invoices for payment must include authorized signature(s) in accordance with Policy 21-01: Contract Signature Policy. (Invoices over \$25,000 require two signatures). No dollar amount limit).
- ♦ Payments of employee benefit premiums and insurance premiums (No dollar amount limit).

Karen Spink, Acting Executive Director  
Laura Mai, Finance Director

**Approved to Make Wire Transfers** (two in-person authorizations required; one must be a Board member, the other a staff member)

Ann Yanagi, Secretary (Board Member)  
Joseph W. Prows, Treasurer (Board Member)  
Karen Spink, Acting Executive Director (Staff member)  
Laura Mai, Finance Director (Staff member)

**Approved to Sign Investment Documents** (two signatures required); requires prior approval by Executive Director or designee.

Ann Yanagi, Secretary  
Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director

**ADOPTED, this 27<sup>th</sup> day of October, A.D., 2022.**

Attest:

\_\_\_\_\_  
Molly J. Gutilla, President

\_\_\_\_\_  
Julie Kunce Field, Vice President

\_\_\_\_\_  
Ann Yanagi, Secretary

\_\_\_\_\_  
Joseph W. Prows, MD, Treasurer

\_\_\_\_\_  
Celeste Holder Kling  
UC Health-North/PVHS Board Liaison

**Replaces the Following Resolutions:**

2018-07 Adopted July 21, 2016  
2014-05 Adopted May 21, 2014  
2010-05 Adopted June 29, 2010  
2008-13 Adopted June 24, 2008  
2008-4 Adopted  
2006-5 Adopted June 27, 2006  
2004-8 Adopted February 24, 2004  
2002-5 Adopted June 25, 2002  
2001-3 Adopted August 28, 2001  
2000-16 Adopted October 24, 2000  
2000-9 Adopted August 22, 2000  
2018-07 Adopted September 25, 2018  
2022-09 Adopted April 14, 2022  
2022-28 Adopted September 27, 2022  
2022-39 Adopted October 27, 2022





**RESOLUTION TO APPROVE SIGNATORS  
FOR FIRST NATIONAL BANK ACCOUNT  
NUMBER XXXX0218**

**Resolution 2022-40**

**BE IT RESOLVED BY THE** Board of Directors of the Health District of Northern Larimer County that the following signators are approved for signing checks, and making fund transfers to/from this Health District account at First National Bank, 205 West Oak Street, Fort Collins, Colorado. All allowable signatures or authorizations must conform to Policy 2010-01: Financial Accounts Signature Policy adopted by the Health District on the 28th day of September, 2021.

**Approved for Check Signatures (two signatures required for checks over \$25,000, one signature required for checks \$25,000 or less)**

Molly J. Gutilla, Board President  
Ann Yanagi, Secretary  
Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director (limit: \$15,000)

**Approved to Authorize Fund Transfers ONLY to Health District Accounts**

Ann Yanagi, Secretary  
Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director

**Approved to Make Automated Clearing House (ACH) transactions** through the First National Bank Cash Management System for vendor payments. (Dollar amount limits as specified above).

Karen Spink, Acting Executive Director  
Laura Mai, Finance Director

**ADOPTED, this 27<sup>th</sup> day of October, A.D., 2022.**

Attest:

\_\_\_\_\_  
Molly J. Gutilla, President

\_\_\_\_\_  
Julie Kunce Field, Vice President

\_\_\_\_\_  
Ann Yanagi, Secretary

\_\_\_\_\_  
Joseph W. Prows, Treasurer

\_\_\_\_\_  
Celeste Holder Kling  
UC Health-North/PVHS Board Liaison

**Replaces the Following Resolutions:**

2009-04	Adopted May 6, 2009
2010-08	Adopted June 29, 2010
2014-08	Adopted May 21, 2014
2016-10	Adopted July 21, 2016
2018-08	Adopted September 25, 2018
2022-10	Adopted April 14, 2022
2022-29	Adopted September 27, 2022
2022-40	Adopted October 27, 2022

DRAFT



**RESOLUTION TO APPROVE SIGNATORS  
FOR FIRST NATIONAL BANK ACCOUNT  
NUMBER XXX6405**

**Resolution 2022-41**

**BE IT RESOLVED BY THE** Board of Directors of the Health District of Northern Larimer County that the following signators are approved for signing checks or making fund transfers from this Health District account at First National Bank, 205 West Oak Street, Fort Collins, CO. This account is to be used solely as a payroll impress account. All allowable signatures or authorizations must conform to Policy 2010-01: Signature Policy adopted by the Health District on the 28<sup>th</sup> day of September, 2021.

**Approved for Check Signatures (two signatures required for checks over \$25,000, one signature required for checks \$25,000 or less)**

Molly J. Gutilla, Board President  
Ann Yanagi, Secretary  
Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director (limit: \$15,000)

**Approved to Authorize Fund Transfers ONLY to Health District Accounts**

Ann Yanagi, Secretary  
Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director

**ADOPTED, this 27<sup>th</sup> day of October, A.D., 2022.**

Attest:

\_\_\_\_\_  
Molly J. Gutilla, President

\_\_\_\_\_  
Julie Kunce Field, Vice President

\_\_\_\_\_  
Ann Yanagi, Secretary

\_\_\_\_\_  
Joseph W. Prows, Treasurer

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Celeste Holder Kling  
UC Health-North/PVHS Board Liaison

**Replaces the Following Resolution(s):**

2000-10 Adopted August 22, 2000  
2002-06 Adopted June 25, 2002  
2004-07 Adopted February 24, 2004  
2006-06 Adopted February 27, 2006  
2008-12 Adopted June 24, 2008  
2010-06 Adopted June 29, 2010  
2014-06 Adopted May 21, 2014  
2016-11 Adopted July 21, 2016  
2018-09 Adopted September 25, 2018  
2022-11 Adopted April 14, 2022  
2022-30 Adopted September 27, 2022  
2022-41 Adopted October 27, 2022



**RESOLUTION TO APPROVE SIGNATORS  
FOR FIRST NATIONAL BANK  
SAVINGS ACCOUNT  
NUMBER XXXX7351**

**Resolution 2022-42**

**BE IT RESOLVED BY THE** Board of Directors of the Health District of Northern Larimer County that the following signators are approved for fund transfers to/from this Health District account at First National Bank, 205 West Oak Street, Fort Collins, Colorado. All allowable signatures or authorizations must conform to Policy 2010-01: Financial Accounts Signature Policy adopted by the Health District on the 28th day of September, 2021.

**Approved to Authorize Fund Transfers ONLY from/to Health District Accounts**

Ann Yanagi, Secretary  
Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director

**ADOPTED, this 27<sup>th</sup> day of October, A.D., 2022.**

Attest:

\_\_\_\_\_  
Molly J. Gutilla, President

\_\_\_\_\_  
Julie Kunce Field, Vice President

\_\_\_\_\_  
Ann Yanagi, Secretary

\_\_\_\_\_  
Joseph W. Prows, Treasurer

\_\_\_\_\_  
Celeste Holder Kling  
UC Health-North/PVHS Board Liaison

**Replaces the Following Resolutions:**

2009-05 Adopted August 18, 2009  
2010-07 Adopted June 29, 2010  
2014-07 Adopted May 21, 2014  
2016-12 Adopted July 21, 2016  
2018-10 Adopted September 25, 2018  
2022-12 Adopted April 14, 2022

Resolution 2022-42

2022-31 Adopted September 27, 2022  
2022-42 Adopted October 27, 2022

DRAFT



**RESOLUTION TO APPROVE SIGNATORS  
FOR COLOTRUST *PRIME* + FINANCIAL  
ACCOUNT NUMBER CO-XX-XX27-4001**

**Resolution 2022-43**

**BE IT RESOLVED BY THE** Board of Directors of the Health District of Northern Larimer County that any one of the following signators are approved for signing authorization or making fund transfers from the Health District's Colorado Local Government Liquid Asset Trust (COLOTRUST) financial account Number CO-XX-XX27-4001, but only to account numbers CO-XX-XX27-8001 at COLOTRUST or XXXX934 at First National Bank, 205 West Oak Street, Fort Collins, CO., and only according to the Revised Board Policy 2010-01: Financial Accounts Signature Policy adopted by the Health District's Board on the 28<sup>th</sup> day of September, 2021.

**Approved for Signatures**

Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director

**ADOPTED, this 27<sup>th</sup> day of October, A.D., 2022.**

Attest:

\_\_\_\_\_  
Molly J. Gutilla, President

\_\_\_\_\_  
Julie Kunce Field, Vice President

\_\_\_\_\_  
Ann Yanagi, Secretary

\_\_\_\_\_  
Joseph W. Prows, MD, Treasurer

\_\_\_\_\_  
Celeste Holder Kling  
UC Health-North/PVHS Board Liaison

**Replaces the Following Resolution:**

2008-19 Adopted October 21, 2008  
2014-13 Adopted July 22, 2014  
2016-07 Adopted July 21, 2016  
2018-05 Adopted September 25, 2018  
2022-07 Adopted April 14, 2022  
2022-32 Adopted September 27, 2022  
2022-43 Adopted October 27, 2022



## **RESOLUTION TO APPROVE SIGNATORS FOR COLOTRUST *PLUS* + FINANCIAL ACCOUNT NUMBER CO-XX-XX27-8001**

### **Resolution 2022-44**

**BE IT RESOLVED BY THE** Board of Directors of the Health District of Northern Larimer County that any one of the following signators are approved for signing authorization or making fund transfers from the Health District's Colorado Local Government Liquid Asset Trust (COLOTRUST) financial account Number CO-XX-XX27-8001, but only to account number: CO-XX-XX27-4001 at Colorado Trust or XXXX934 at First National Bank, 205 West Oak Street, Fort Collins, CO., and only according to the Revised Board Policy 2010-01: Financial Accounts Signature Policy adopted by the Health District's Board on the 28<sup>th</sup> day of September, 2021.

#### **Approved for Signatures**

Joseph W. Prows, Treasurer  
Karen Spink, Acting Executive Director  
Laura Mai, Finance Director

**ADOPTED, this 27<sup>th</sup> day of October, A.D., 2022.**

Attest:

\_\_\_\_\_  
Molly J. Gutilla, President

\_\_\_\_\_  
Julie Kunce Field, Vice President

\_\_\_\_\_  
Ann Yanagi, Secretary

\_\_\_\_\_  
Joseph W. Prows, MD, Treasurer

\_\_\_\_\_  
Celeste Holder Kling  
UC Health-North/PVHS Board Liaison

#### **Replaces the Following Resolution:**

2008-17 Adopted October 21, 2008  
2014-15 Adopted July 22, 2014  
2016-08 Adopted July 21, 2016  
2018-05 Adopted September 25, 2018  
2022-08 Adopted April 14, 2022  
2022-33 Adopted September 27, 2022  
2022-44 Adopted October 27, 2022





## **2010-01: FINANCIAL ACCOUNTS SIGNATURE POLICY**

**[Amended September 27, 2022]**

**Presented for Approval: October 27, 2022**

### **Purpose of Policy**

In order to maintain internal control on the financial accounts for the Health District of Northern Larimer County while still allowing for a reasonable flow of business, the following designations and restrictions on signatures shall apply:

#### **1) Designated officials for expenditures (excluding funds transfers):**

- **Expenditures of Up to \$25,000:** require **one** of the following signatures
- **Expenditures of Over \$25,000:** require **two** of the following signatures (officials with an asterisk "\*" must be one of the signatures)
  - \*Executive Director
  - Finance Director (limit: \$15,000)
  - Board President
  - Board Secretary
  - \*Board Treasurer

Generally the signatures of the Finance Director and/or Executive Director will be used.

#### **2) Fund Transfers by Phone, ONLY to Health District Accounts**

The following individuals are authorized to contact banks and investment firms to transfer funds, but only between Health District accounts. There is no limit on the amount of funds that can be transferred between Health District accounts. Expenditures from those accounts are limited by the policies above. Funds transfer report forms will be kept and filed with bank statements

- Finance Director
- Executive Director
- Board Treasurer
- Board Secretary

#### **3) Automated Clearing House (ACH) transactions**

**The following individuals are authorized to initiate Automated Clearing House (ACH) transactions** through the First National Bank Cash Management System for:

- ♦ Vendor payments for goods and services (excluding employee benefit premiums and insurance premiums). Individual vendor invoices for payment must include authorized signature(s) in accordance with Policy 21-01: Contract Signature Policy. (Invoices over \$25,000 require two signatures). No dollar amount limit).

- ♦ Payments of employee benefit premiums and insurance premiums (No dollar amount limit).

Karen Spink, Acting Executive Director  
Laura Mai, Finance Director

#### 4) Wire Transfers

Most fund transfers will take place only between District accounts. In rare occasions, a wire transfer may be necessary from the District checking account. Should such a wire transfer be necessary, the following procedure will apply:

- a) Individuals authorized to initiate wire transfers include:
  - Finance Director
  - Executive Director
  - Board Secretary
  - Board Treasurer
- b) Wire transfer authorization must be performed in person at the bank by **two** of the individuals listed above, which must include one staff member and one board member.
- c) Wire transfer report forms will be kept and filed with bank statements.

**ADOPTED, this 27<sup>th</sup> day of October, A.D., 2022.**

Attest:

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Molly J. Gutilla, President

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Julie Kunce Field, Vice President

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Ann Yanagi, Secretary

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Joseph W. Prows, Treasurer

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Celeste Holder Kling,  
UCHealth North/PVHS Board Liaison