

## AITKIN-ITASCA-KOOCHICHING COMMUNITY HEALTH BOARD

### Talking Points

**Meeting Date: August 9, 2012**

### Financial Information:

- Reviewed the CHS budget and financial reports for various grants. Grants expenditures were on target for the year.

### Administrative Information:

- **CHS Annual Audit** - Grants Manager, Karen Benson met with the Auditor last week to begin review of CHS records for the 2011 Audit. The auditor had dedicated 2 days to reviewing records and the work was done in one day. Karen and Sue reported that everything seems to be on track and we will get a final report at the October Board meeting. A new form, GASB 54, is required. It is a policy adopted by the Board which indicates how fund balances will be handled and specifies classification of funds. Sue Erzar reviewed the document, and the board voted unanimously to adopt this policy. **(policy is attached)**
- **Triad Update** - PH supervisors /directors, CHS Grants Manager and MDH Public Health Nurse Consultant make up Triad Group. The group has continued to meet monthly and reviewed a data tool developed with assistance from Amy Westbrook, our regional Epidemiologist. This will be used as part of the Local Public Health Assessment which is a required assessment of our communities public health. This tool will list health indicators and will review statistics and trends in each of the three counties and for the tri-county as a whole over several years. Staff will be able to populate this tool going forward so that we can continue to monitor trends.
- **Electronic Medical Records (EMR)** – All 3 counties are required to have EMR capabilities by 2015. The 3 counties are exploring purchasing a system which will be compatible with all 3 counties and meet the requirements. We have been researching a system which can be utilized in all 3 counties and purchased jointly. We will be having a demonstration of the system in Aitkin County in the near future and should have a purchase decision soon after that. It is the groups plan to utilize some CHS monies combined with payments from each of the 3 counties. Each county will have their own licenses and separate data bases. By purchasing jointly we are receiving a substantial discount.
- **MN Vaccines for Children** – This is a federally funded program to provide vaccines to underinsured or uninsured children. Beginning July 1, 2012, private clinics will no longer be reimbursed for these vaccines, and underinsured or uninsured children must obtain this vaccine through public health if they would like the vaccine at no charge.
- **Pertussis** – There has been a greater incidence of pertussis (whooping cough) cases in

our state. Sue shared a handout about this.

- **CHS Conference** – The annual Community Health Conference will be held October 3-5, 2012 at Cragun's Conference Center in Brainerd.
- **Other** – Health alert information for Swine Influenza – we should be alert at county and state fairs that this influenza is noted in swine and is transmissible to humans. The public is encouraged to practice good hygiene (hand washing) if visiting swine barns at the fair. Also, clinics and hospitals were alerted to the death of a child due to primary amoebic meningoencephalitis, a rare parasitic infection believed to be contracted at a lake near Stillwater, MN.

## **Statewide Health Improvement Grant (SHIP)/ Community Transformation Grant (CTG) Update:**

- **Annie Harala**, NE Regional SHIP/ CTG Coordinator updated the Board on the two programs.
- **SHIP** has entered its second funding period. Highlights included: Itasca received signage regarding tobacco free policy; Aitkin and Itasca counties working with clinics to promote breastfeeding; Riverwood Clinic in Aitkin received a Baby friendly status; All 3 counties are working on obesity prevention; Aitkin had to cancel bike rodeo in Aitkin due to flooding and will hold it in conjunction with McGregor's bike rodeo in the future. Both communities are promoting safe routes to school; All 3 counties are promoting walkability and bikeability.
- **Community Transformation Grant** - The 7 county region will receive \$675,000 per year for the next 4 years to work on 4 areas: Healthy Food Environment, Tobacco Free Environment, Physical Activity Environment, Health Care Setting Environment. Annie shared a handout describing strategies for each area, and expected activities in our counties.

## **Local Public Health Report:**

- LPHA did not meet in July. The next scheduled meeting is August 16, 2012.
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## **State CHS Advisory Committee (SCHSAC) Report:**

- SCHSAC did not meet in July.
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## **Public Health Reports:**

- Reports were presented by Public health staff from each county.

**Other:** Marie Margitan said a NE Public Health Practice Conference will be held in Duluth in May of 2013.

## **Next Meeting:**

- The next meeting of the Community Health Board will be October 11, 2012 in International Falls.

Aitkin, Itasca, Koochiching Community Health Services Board

Grand Rapids, Minnesota

FUND BALANCE POLICY

Adopted August 9, 2012

I. PURPOSE

The purpose of this policy is to establish specific guidelines the Aitkin, Itasca, Koochiching Community Health Services Board (AIK CHS) will use to maintain an adequate level of fund balance to provide for cash flow requirements and contingency needs.

The purpose of this policy is to also establish specific guidelines the AIK CHS will use to classify fund balances into a categories based primarily on the extent to which the CHS is bound to honor constraints on the specific purposes for which amounts in these funds can be spent.

II. CLASSIFICATION OF FUND BALANCE/PROCEDURES

1. **Non-spendable**

- This category includes fund balance that cannot be spent because it is either (i) not in spendable form or (ii) is legally or contractually required to be maintained intact. Examples include inventories and prepaid amounts.

2. **Restricted**

- Fund balance should be reported as restricted when constraints placed on those resources are either (i) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (ii) imposed by law through constitutional provisions or enabling legislation.

3. **Committed**

- Fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the AIK CHS Board. The committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action it employed to commit those amounts.
- The Board will annually or as deemed necessary commit specific revenue sources for specified purposes by resolution. This formal action must occur prior to the end of the reporting period, however, the amount to be subject to the constraint, may be determined in the subsequent period.

- To remove the constraint on specified use of committed resources the Board shall pass a resolution.

#### **4. Assigned**

- Amounts that are constrained by the CHS's intent to use for specified purposes, but are neither restricted nor committed. Assigned fund balance in the General Fund includes amounts that are intended to be used for specific purposes.
- The CHS Board has delegated the authority to assign and remove assignments of fund balance amounts for specified purposes to the Administrator.

#### **5. Unassigned**

- Unassigned fund balance represents the residual classification for the General Fund. It includes amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.
  - i. The CHS will maintain an unrestricted fund balance in the General Fund of an amount not less than 0% of the next year's budgeted expenditures of the General Fund.
  - ii. Unrestricted fund balance can be "spent down" if there is an anticipated budget shortfall in excess of \$0.
  - iii. If spending unrestricted fund balance in designated circumstances has reduced unrestricted fund balance to a point below the minimum targeted level, as noted above, the replenishment will be funded by appropriations from member counties.

### **III. STABILIZATION ARRANGEMENTS**

Stabilization arrangements are defined as formally setting aside amounts for use in emergency situations or when revenue shortages or budgetary imbalances arise.

The Board will set aside amounts by resolution as deemed necessary that can only be expended when specific circumstances exist. A Resolution will identify and describe the specific circumstance under which a need for stabilization arises. The need for stabilization will only be utilized for situations that are not expected to occur routinely.

IV. MONITORING AND REPORTING


The CHS Grants Manager and CHS Administrator shall annually prepare the status of fund balances in relation to this policy and present to the Board in conjunction with the development of the annual budget.

When both restricted and unrestricted resources are available for use, it is the CHS's policy to first use restricted resources, and then use unrestricted resources as they are needed.

When committed, assigned or unassigned resources are available for use, it is the CHS's policy to use resources in the following order; 1.) committed 2.) assigned and 3.) unassigned.

A negative residual amount may not be reported for restricted, committed, or assigned fund balances in the General Fund.

This policy shall be effective upon approval by the Board on August 9, 2012.

  
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Board Chair

Attest:

  
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CHS Administrator