

1 to revisit Resolution 2024-01 and Resolution 2024-02, and that he would reserve public
2 comment on these items until the end of the business.
3

4 RECITATION FOR THE RECORD

5 Ms. Kirste recited the following for the record: the name of the taxing authority was the
6 NLCHD; the rollback rate was currently 0.1383 mills; and the percentage of the increase
7 over the rollback rate and the millage rate to be levied was 131.0 percent. She said that the
8 levy of 0.41 mills represented an increase in the property tax levy of 131 percent over the
9 rollback rate of 0.1383 mills.
10

11 Mr. Matt White, with Crippen and Co., gave a general overview of the truth in millage
12 (TRIM) process that the trustees participated in, commenting that approximately on July 1
13 each year the Property Appraiser delivered a certification of taxable value to each taxing
14 authority. He continued that the NLCHD was a taxing authority and received this
15 information, and that within 30 days of receiving it, which was approximately early
16 August, the NLCHD needed to certify form DR-420, which included a proposed millage,
17 within 55 days, or an additional 20 days from that date. He said that as received, the
18 Property Appraiser mailed the TRIM notice to the districts, and that with 65 to 80 days, or
19 another 10 to 25 days thereafter, the NLCHD would hold a public hearing on the tentative
20 budget and proposed millage. He commented that a tentative millage would be adopted by
21 the NLCHD at that meeting, which was approximately early to mid-September, and that
22 within 15 days after the tentative budget hearing, which was when the tentative millage
23 was adopted, the NLCHD must advertise the millage and budget information. He remarked
24 that this was also within about 95 days of the certification of the value received, and that
25 within two to five days after the advertisement, the NLCHD had to adopt a final millage
26 and a final budget, noting that both items must be approved by a vote in the same meeting
27 within 100 days of receipt of the certification of taxable value. He also stated that they
28 were having this discussion as part of the current meeting in January 2025 because during
29 their August 2024 meeting, the hospitals and clinics presented their proposed funding
30 requests, and at the first September 2024 meeting a tentative millage and tentative budget
31 were approved by the trustees in accordance with the Florida Statutes and TRIM
32 regulations. He elaborated that there was supposed to have been a second September 2024
33 meeting which was moved to early October 2024 due to hurricanes, and that during the
34 October 2024 meeting a final millage of 0.41 mills was adopted; however, prior to the
35 adoption of the final budget, which must occur in the same meeting, the NLCHD lost
36 quorum and a final budget could not be voted on. He said that without adoption of a final
37 budget, the NLCHD was unable to comply with TRIM regulations, and a letter was issued
38 by Florida TRIM regarding the noncompliance. He mentioned that the letter allowed for
39 remedy of the issue with adoption of a final millage and a final budget on the current night,
40 with the certified filings occurring no later than the following day, Friday, January 24,
41 2025.
42

43 WAIVER OF THE READING OF THE ENTIRE PROPOSED RESOLUTIONS

44 Mr. Hurley asked if the Board would like to have Resolutions 2024-01 and 2024-02 read.
45

1 Mr. White mentioned that the resolutions were in the packet and that Ms. Kirste was either
2 going to read them by word or in summary, noting that it was the Board's option to waive
3 reading them by word and to go with the summary.
4

5 Ms. Kirste indicated that the Board would have to make a motion for them to be read by
6 title only, or she could read the entire resolution.
7

8 Ms. Price expressed concerns about this resolution, and she said that she had spoken to Mr.
9 Carey Baker, former Lake County Property Appraiser, when this had occurred. She
10 indicated that she had left the previous meeting, opining that no one in the room knew
11 exactly why she did this. She opined that the citizens of North Lake County had already
12 started paying their taxes of 0.41 mills, and that it was put through to the Property Appraiser
13 without a quorum vote. She expressed concerns for this being done, and she opined that
14 they owed the public, who had already paid their taxes for 0.41 mills, an apology.
15

16 Mr. Harper asked for clarification on the quorum vote.
17

18 Ms. Kirste indicated that it was their position that there was a quorum when they started
19 the meeting at the other location in the City of Leesburg, and that Mr. Ralph Smith had
20 walked out; however, there was still a quorum. She relayed her understanding that at that
21 point, there was a motion for 0.41 mills, and that they had asked Ms. Price how she voted.
22

23 Ms. Price opined that she was not asked, and that she had gotten up and that a member of
24 the public had asked her not to leave; additionally, she had said that it would not matter if
25 she stayed or not. She opined that there had been no discussion from the public or the
26 Board before it was passed at 0.41 mills.
27

28 Ms. Kirste clarified that they were currently having a rehearing on this, and that the
29 question on the floor was if the Board would like the resolutions to be read by title or the
30 entire resolution.
31

32 On a motion by Mr. Harper, seconded by Mr. Hansing, and carried unanimously by a vote
33 of 5-0, the NLCHD Board approved to read through Resolution 2024-01.
34

35 Ms. Kirste read Resolution 2024-01.
36

37 BOARD ACTION OF RESOLUTION 2024-01

38 On a motion by Ms. Aliberti, seconded by Mr. Harper, and carried by a roll-call vote of 4-
39 1, the NLCHD Board approved Resolution No. 2024-01 setting the millage rate for the FY
40 2024-2025 budget year at 0.41 mills.
41

42 Ms. Price voted no.
43

44 PUBLIC COMMENT – RESOLUTION 2024-01 FOR SETTING THE MILLAGE

45 The Chairman opened the floor for public comment.
46

1 Ms. Jane Hepting, a resident of the City of Eustis, said that she had voted for this funding
2 on the referendum when it came up for renewal, and that she was pleased that the Board
3 was administering these funds. She commented that as a taxpayer, she supported the
4 increase in the millage, opining that there were many working families without medical
5 insurance, or that they possibly had a policy with a large deductible. She opined that this
6 service was needed.

7
8 Ms. Donna Bosold, a resident of the City of Fruitland Park, opined that the Board was
9 providing a safety net for people who worked and lived in the county. She expressed
10 gratitude and opined that no one liked to have taxes increased, and she urged anyone who
11 was upset about the increase to contact their County Commissioners and discuss growth
12 management in the county. She opined that these needs for medical assistance were only
13 going to increase as they continued to attract more of a population and deal with the issues
14 of unmanaged growth in the county.

15
16 Ms. Cindy Newton, a resident of the City of Eustis, indicated that she did not like tax
17 increases, though she had noticed with the NLCHD that the millage decreased when they
18 had extra funding. She relayed her understanding that prior to the 0.15 millage rate, it had
19 been 0.5 mills in the prior year, and that they were now looking at 0.41 mills. She added
20 that they were looking at a possible increase in the indigency percentage of income, and
21 that it was currently 150 percent of low income in some instances, which went up to 200
22 percent; furthermore, she opined that they were now looking at an increase of up to 300
23 percent in some instances for indigency. She opined that they could be looking at many
24 more people becoming eligible, and said that she had heard online that this could be used
25 for illegal aliens getting healthcare; however, she opined that this was not the case and that
26 it was covered in Florida Statutes, health care eligibility certification standards, and the
27 Health Care Responsibility Act (HCRA) overview that one had to be a qualified indigent
28 person, that they had to meet certain income levels, that they had to be a resident of Lake
29 County, and that they had to be a legal resident of the country. She expressed appreciation
30 for the Board.

31
32 Mr. Eddie Sellers, a resident on Picciola Road, said that he looked at his tax bill on the
33 current day and that only \$3.31 was the portion that was being discussed, noting that he
34 was paying \$345 per year in trash. He opined that everyone needed to worry about helping
35 people more, and that they could possibly start taking their trash themselves so that they
36 could start paying this bill.

37
38 There being no one else who wished to address the Board regarding this matter, the
39 Chairman closed the floor for public comment.

40
41 BOARD ACTION OF RESOLUTION 2024-01

42 Mr. Hurley indicated that according to Ms. Kirste, the Board had to vote again.

43
44 Ms. Kirste stated that they had to have public comment before the board action according
45 to the Florida Department of Revenue (FDOR).

1 On a motion by Ms. Aliberti, seconded by Mr. Harper, and carried by a roll-call vote of 4-
2 1, the NLCHD Board approved Resolution No. 2024-01 setting the millage rate for the FY
3 2024-2025 budget year at 0.41 mills.

4
5 Ms. Price voted no.

6
7 PUBLIC COMMENT – RESOLUTION 2024-02 FOR ADOPTION OF BUDGET

8 On a motion by Mr. Harper, seconded by Ms. Aliberti, and carried unanimously by a vote
9 of 5-0, the NLCHD Board approved for Ms. Kirste to read the summary of Resolution
10 2024-02.

11
12 Ms. Kirste read the title of Resolution 2024-02 as follows: “RESOLUTION OF THE
13 NORTH LAKE COUNTY HOSPITAL DISTRICT PROVIDING FOR THE ADOPTION
14 OF THE PROPOSED BUDGET FOR THE 2024-2025 FISCAL YEAR.”

15
16 The Chairman opened the floor for public comment.

17
18 There being no one who wished to address the Board regarding this matter, the Chairman
19 closed the floor for public comment.

20
21 BOARD ACTION ON RESOLUTION 2024-2

22 On a motion by Mr. Harper, seconded by Ms. Aliberti, and carried by a roll-call vote of 4-
23 1, the NLCHD Board approved Resolution No. 2024-02 adopting the proposed budget for
24 FY 2024-2025 total operating budget expenditures and carryforward of \$9,299,164.

25
26 Ms. Price voted no.

27
28 APPROVAL OF MINUTES

29 Ms. Price said that she would like some of the items struck out, especially the comments
30 which she opined were condescending about herself.

31
32 Mr. Hurley asked about the comments.

33
34 Ms. Price replied that it started on page 105, 107 and 109.

35
36 Ms. Kirste asked if Ms. Price read the summary of the minutes and not the transcript, noting
37 that the Board was only voting on the summary.

38
39 Ms. Price indicated that she had not read the summary.

40
41 Ms. Kirste said that the transcript came from the court reporter, and that the Board had
42 received this; additionally, the minutes were also sent, which was the summary prepared
43 for the transcript. She reiterated that she had summarized the transcript in the minutes
44 format, which was what was on the agenda.

45
46 Ms. Price stated that she was looking at the minutes, that there was no official roll call vote
47 when this took place regarding the 0.41 mills, and that there was no discussion. She

1 elaborated that she had left the room, that someone asked her why she was leaving, and
2 that she had said that it would not matter because she would have voted no. She opined
3 that there was no official vote called while she was in the room, and that she had this in the
4 transcripts. She also relayed her understanding that Ms. Kirste had stated in the transcript
5 that she was considering that there was no quorum in that room.

6
7 Mr. Hurley opined that Ms. Price had voted no.

8
9 Ms. Price opined that there was no official vote for the 0.41 mills taken before she had left
10 the room, and that there was no public input.

11
12 Ms. Kirste mentioned that they could make a note that Ms. Price addressed an objection on
13 the minutes, and that it was the Board's pleasure whether they accepted the minutes. She
14 said that the Board had been provided with both the transcript and the summary of the
15 minutes.

16
17 Ms. Price made a motion, opining that it was not done correctly.

18
19 Ms. Kirste said that it was the Board's pleasure whether they chose to second this motion
20 and move to have it changed, or if the Board wished to accept the minutes as presented
21 compared to the transcript.

22
23 Ms. Price's motion died due to the lack of a second.

24
25 On a motion by Mr. Harper, seconded by Ms. Aliberti, and carried by a vote of 4-1, the
26 NLCHD board approved the Minutes of October 3, 2024, as presented.

27
28 Ms. Price voted no.

29
30 FINANCIAL REPORT AUDIT PRESENTATION

31 Mr. Farlen Halikman, a Partner with Forvis Mazars, indicated that Forvis Mazars was the
32 certified public accountant (CPA) firm that acquired Moore Stephens Lovelace (MSL),
33 which had been the CPA firm that he was a partner in. He presented their most recent
34 quarter's work and said that for the report format, which went back to the first
35 implementation of House Bill (HB) 1299, they came up with a standard format of agreed-
36 upon procedures for submissions from healthcare providers. He said that the first page
37 discussed what they did and the purpose of the procedures, and that it listed out the agreed-
38 upon procedures. He stated that for agreed-upon procedure 4(b) on page two, the issue of
39 illegal aliens in the community was previously not as significant as it was currently, and
40 that currently the issue had risen to the level that the public was asking what they were
41 doing to determine if the patients who were being reimbursed to the providers were legal
42 residents in the United States (U.S.); therefore, they decided this quarter to add this to what
43 they were saying. He clarified that they always followed the HCRA rules, which required
44 two forms of identification, and that the wording that the HCRA used was "legal presence
45 in the U.S." He remarked that on page three, they had the list of the providers and the
46 dollar amounts which were submitted for the quarter for about \$1,188,000 in total. He
47 mentioned that this was a draft because they did not have a budget yet, and because his

1 colleague who was responsible for doing some of the testing had some issues and was not
2 able to address this; therefore, there were three providers that they did not finalize the
3 testing on including AdventHealth Waterman, Community Health Centers, and
4 AdventHealth Community Clinic. He said that these would be completed in the following
5 week, and that the other comments on page four included a description of the additional
6 procedures to ensure legal presence in the U.S. He stated that the last sentence of that
7 paragraph said that accordingly, the submissions included in this report were tested for
8 legal presence via obtaining two of the following: driver's license with an address in the
9 district boundaries; a social security card; a government-issued identification card with an
10 appropriate address; a passport with an address within the district boundaries; a resident
11 alien card; a letter from an immigration act or naturalization; a letter from court; or a utility
12 bill with the patient identified as the customer with an address in the district boundaries.
13 He reiterated that any of these two items were considered sufficient evidence under the
14 HCRA, from which they took their lead. He explained that the HCRA was administrated
15 by the Florida Agency for Health Care Administration (AHCA), and that it was established
16 because counties were responsible for the care for their indigent residents. He elaborated
17 that a situation was occurring where an indigent resident from county A might be working
18 in county B, get injured there, and present at county B's emergency department and not
19 have payment. He continued that instead of county B's hospital having to cover the cost
20 of that, county A was required under HCRA to reimburse that hospital. He said that when
21 they wrote their rules, they took the lead from HCRA because this was the most analogous
22 situation and that all of the sponsors of HB 1299 agreed that it was the appropriate thing to
23 do at that time. He then indicated that their professional standards as CPAs, and the
24 American Institute of CPAs, required that when a firm merged with another firm, they had
25 to repaper their contracts and engagement letters. He commented that he had presented to
26 Ms. Kirste an engagement letter for Forvis Mazars which was basically the same terms and
27 procedures listed on the exhibit in the back.

28
29 Ms. Kirste indicated her understanding that they had to ask the Board to give the Chairman
30 the authority to sign this new engagement letter under the same terms as previously entered,
31 but with a new entity that merged with MSL.

32
33 On a motion by Mr. Harper, seconded by Mr. Hansing, and carried unanimously by a vote
34 of 5-0, the NLCHD Board approved to accept the new entity and for Mr. Hurley to sign as
35 the Chairman.

36
37 ANNUAL REPORT OF THE BOARD OF TRUSTEES
38 Ms. Kirste presented the annual report of the Board of Trustees, stating that pursuant to
39 Chapter 2012-258, section 4, paragraph C, the agenda for the annual meeting of the Board
40 of Trustees shall include, but not be limited to, the agenda items 1, 4, 11, 12, 13 and 14,
41 with one of these being the presentation of the annual report of the Board of Trustees. She
42 also commented that the annual report had been the presentation of all the minutes of any
43 meetings that had been held since the last annual meeting that were discussed and
44 approved.

45
46
47

1 REAFFIRMATION OF RESOLUTION 98-1

2 Mr. White indicated that item 14a on the agenda was the reaffirmation of Resolution 98-1,
3 which was included in the packet to each of the trustees. He added that this was a resolution
4 authorizing the accountant to sign the public depositor report for the Florida Department
5 of Insurance and Treasurer on behalf of the NLCHD.
6

7 On a motion by Ms. Price, seconded by Mr. Harper, and carried unanimously by a vote of
8 5-0, the NLCHD board voted to reaffirm Resolution 98-1.
9

10 SCHEDULING OF MEETINGS

11 Mr. White said that the January 23, 2025 meeting had already been approved, and that May
12 8, 2025, July 17, 2025, and August 28, 2025 were up for discussion. He commented that
13 in the last few years the Board had not had a July meeting, and that the reason for the May
14 preliminary budget workshop in the last few years was it had been when the trustees came
15 up with a proposed millage. He said that August 28, 2025 would be when the clinics
16 provided their funding requests for the year, and that in May of the previous year, some of
17 the trustees felt uncomfortable with voting on millages because they did not know the
18 certified value of property to come up with a millage rate to drive the district's revenue;
19 additionally, they would not know what the hospitals and clinics would be requesting until
20 August. He commented that they had an option to have a July 17, 2025 meeting, noting
21 that at that meeting they would have the certified values from the Property Appraiser's
22 Office and could make a request that the hospitals and clinics provide their funding
23 requests; furthermore, if they were able to meet this, they could potentially not have a May
24 or August meeting. He clarified that the July meeting would be an opportunity for the
25 trustees to have both sets of information to make an educated vote on the matter, and that
26 the September 11 and September 25, 2025 meetings were tight windows within the TRIM
27 process. He said that the meetings could be moved if needed, but that they were hoping
28 that there was no need to change it.
29

30 Ms. Price stated that she could not attend the September 25, 2025 meeting due to being out
31 of town. She also expressed support for eliminating the May 8, 2025 meeting.
32

33 Mr. Hurley mentioned that he saw no reason for the May 8, 2025 meeting.
34

35 Mr. Harper asked if July 17, 2025 would be agreeable to the clinics present for a proposed
36 budget, noting that he did not see any opposition.
37

38 Ms. Kirste added that this would be the date for the clinics and hospitals to do their funding
39 requests.
40

41 Mr. White summarized that they would strike the May 8, 2025 meeting, and that at the July
42 17, 2025 meeting, they would have the certified value of properties and the hospitals and
43 clinics would be able to provide a formal funding request. He elaborated that they could
44 also eliminate the August 28, 2025 meeting, and that the meeting sequence for 2025 would
45 be January, July, and two meetings in September.
46

47 Ms. Kirste asked to ensure that they would have a quorum for the last meeting.

1 Mr. White indicated that they would work to ensure that the current facility was available.
2 He asked if there was a date on Ms. Price's calendar that made sense close to September
3 25, 2025.

4
5 Ms. Price replied that she could do September 18, 2025.

6
7 Ms. Donna Catterson, with Crippen and Co., indicated that this could not be done.

8
9 Ms. Price stated that she could do September 29 or 30, 2025.

10
11 Ms. Kirste did not think they do could September 29, 2025 because there was a Lake
12 County School Board meeting on that day, noting that the Florida Statutes did not allow
13 this. She also relayed her understanding that they could not do this on Wednesday nights.

14
15 Mr. White asked if it was possible to take Ms. Price's recommendation, attempt to
16 reschedule, and provide a list of dates available in September 2025. He indicated that they
17 would like to have all five trustees at the meeting, and that this could be distributed via
18 email.

19
20 Ms. Kirste said that the next meeting would be July 17, 2025 for funding requests, and that
21 if the September 2025 meeting had to be moved up, then Mr. White would send out new
22 dates.

23
24 Mr. White confirmed this.

25
26 Ms. Kirste added that they may also change the September 11, 2025 meeting date due to
27 TRIM requirements.

28
29 Mr. White summarized that they would not have a May 8, 2025 meeting, that they would
30 have a July 17, 2025 meeting, that they would not have an August 28, 2025 meeting, and
31 that they would have two meetings in September 2025 on dates to be confirmed based on
32 availability of all Board members, which would be disseminated via email to the trustees
33 to ensure it worked for everyone.

34
35 Ms. Price inquired if it was imperative to have it by September 30, 2025.

36
37 Mr. White confirmed this and said that the general dates were provided by TRIM, which
38 allowed for a number of days. He mentioned that once they determined when the release
39 of the certified values was, they could start to map out the dates for what windows they
40 had available.

41
42 On a motion by Mr. Harper, seconded by Ms. Price, and carried unanimously by a vote of
43 5-0, the NLCHD Board approved to accept the July 17, 2025 meeting date, and for the
44 Board to confirm the September 2025 meeting dates with Mr. White in accordance with
45 the TRIM requirements.

46
47

1 LETTERS OF AGREEMENT

2 Mr. White said that they had a letter of agreement in the packet for LifeStream Behavioral
3 Center, which was the low-income pool (LIP) agreement. He stated that they needed it
4 signed by the Chairman as-is or amended as necessary, and that the LIP funding was
5 funding that the district would not provide directly to LifeStream; rather, it would be
6 provided to the State, and the State would take the \$1.2 million and provide a dollar benefit
7 usually greater than this to LifeStream, noting that it was a way to multiply their funding.
8 He added that this was something that the trustees had approved in prior years, and that
9 one caveat was that the LIP funding request would consume the entirety of LifeStream's
10 budgeted funding for the year from this district. He elaborated that approval of this meant
11 that as part of the quarterly agreed upon procedures that Mr. Halikman referred to, the
12 district would provide LifeStream no direct funding for this budget year because all of their
13 funding would be going to the State as part of a LIP, and then replenished to LifeStream
14 from the State.

15
16 On a motion by Ms. Price, seconded by Mr. Harper, and carried unanimously by a vote of
17 5-0, the NLCHD Board approved to allow the Chairman to sign the agreement.

18
19 PUBLIC COMMENT

20 The Chairman opened the floor for public comment.

21
22 Mr. Jacob Temple, with LifeStream Behavioral Center, expressed appreciation for the
23 Board's support, and said that his organization continued to serve the county and patients
24 in the other hospitals.

25
26 There being no one else who wished to address the Board regarding this matter, the
27 Chairman closed the floor for public comment.

28
29 OTHER BUSINESS

30 Ms. Aliberti requested that the NLCHD always have video of these meetings. She
31 recommended not to have a court reporter, noting that many things were indiscernible in
32 the transcript for the October 3, 2024 meeting. She also opined that the Board should not
33 meet unless they had the proper equipment for this.

34
35 Ms. Kirste clarified that the meetings were recorded on video and that at that time, there
36 were issues with the dates and the hurricane, noting that the NLCHD was unable to get a
37 video of that meeting. She relayed that they would do their best to have video recording if
38 they had to move a meeting to another location, and that all of the meetings in Board
39 Chambers had video and were posted on the website.

40
41 Ms. Price commented that this had occurred a few times where the hurricanes made them
42 have to go other places, and she agreed with Ms. Aliberti.

43
44 Mr. Hurley asked if the Board would like their picture, email address and phone number
45 added to their website.

46
47 Ms. Aliberti confirmed that she would.

1 Ms. Price relayed her understanding that the website had their email addresses and phone
2 numbers, and that she was agreeable with adding a picture.
3

4 Ms. Kirste indicated that the Board could take pictures and send them to her office or to
5 Mr. Bryan Rudolph, with Video Doc Productions, who handled the website.
6

7 Mr. Harper said that he would not recommend doing the photo because there would be a
8 charge to modify the website.
9

10 Ms. Kirste added that if the Board wanted a short summary of their qualifications and what
11 they did, then they could add these to the website. She indicated that Mr. Rudolph charged
12 the NLCHD for everything.
13

14 Mr. Harper inquired if the Board's contact information was already on there.
15

16 Ms. Kirste confirmed this, but clarified that they did not change it until they swore in the
17 two new members; therefore, it still had information for Ms. Sue Hooper and Mr. Ralph
18 Smith, and on the following day it would have the new Board members.
19

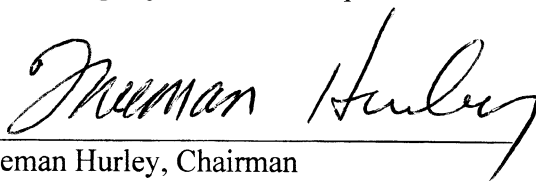
20 Ms. Price asked to double check on the cost of this.
21

22 Ms. Kirste replied that she could ask Mr. Rudolph about the cost to put the picture there on
23 the following day, and reiterated that the Board members would possibly take the photo or
24 submit it to him.
25

26 On a motion by Ms. Price, seconded by Mr. Harper, and carried unanimously by a vote of
27 5-0, the NLCHD Board approved to adjourn the meeting.
28

29 ADJOURNMENT

30 The meeting adjourned at 6:30 p.m.
31

32 
33
34
35 Trueman Hurley, Chairman
36