

EL PASO COUNTY PUBLIC HEALTH

A COMPONENT UNIT OF EL PASO COUNTY, COLORADO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 2021



El Paso County Public Health, Colorado

A Component Unit of El Paso County, Colorado

ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the year ended December 31, 2021

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EL PASO COUNTY PUBLIC HEALTH
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

TABLE OF CONTENTS

I. INTRODUCTORY SECTION

	<u>Page</u>
Transmittal Letter	7
Awards and Acknowledgements.....	10
Board Members and Administrative Personnel	11
Organization Chart	12

II. FINANCIAL SECTION

Independent Auditors' Report	14
Management's Discussion and Analysis	18
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	28
Statement of Activities	29
Fund Financial Statements:	
Balance Sheet	31
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position ...	32
Statement of Revenues, Expenditures and Changes in Fund Balance	33
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	34
Notes to the Basic Financial Statements:	
Note A - Summary of Significant Accounting Policies	36
Note B - Detailed Notes on All Funds	41
Note C - Other Information	45
Required Supplementary Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	61
Budgetary Comparison Schedule - Budget to GAAP Reconciliation	62
Schedule of the Department's Proportionate Share of the Net Pension Liability	63
Schedule of the Department's Pension Contributions and Related Ratios	64
Schedule of the Department's Proportionate Share of the Collective Total OPEB Liability ...	65
Notes to Required Supplementary Information	66

III. STATISTICAL SECTION

Financial Trends:	
Net Position by Component	70
Changes in Net Position	71
Fund Balances, Governmental Funds	72
Changes in Fund Balances, Governmental Funds	73
Revenue Capacity:	
Top Ten Revenue Sources.....	75
Demographic and Economic Information:	
Demographic and Economic Statistics	78
Principal Employers	79
Operating Information:	
Full-Time Equivalent Employees by Function/Division	81
Operating Indicators by Function/Program	82
Facilities by Function/Program	83
Capital Asset Statistics by Function	84

EL PASO COUNTY PUBLIC HEALTH
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021



1675 Garden of the Gods Road - Citizens Service Center

I. INTRODUCTORY SECTION



El Paso County Public Health Board and Administration



Prevent • Promote • Protect

Office of the Director

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June 16, 2022

Transmittal Letter

To the Board of Health and Citizens of El Paso County:

State law requires that every local government publish within six months of the close of each fiscal year a complete set of audited financial statements annually. Publishing of this report is to fulfill that requirement for the fiscal year ended December 31, 2021.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free of any material misstatements.

RubinBrown LLP, our external independent auditor, issued an unmodified (“clean”) opinion on El Paso County Public Health’s (EPCPH) financial statements for the year ended December 31, 2021. The independent auditors’ report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditors’ report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

El Paso County, incorporated in 1861 and located in the central part of the state, is one of the top growth areas in both the state and the country. The 2022 population estimates from the Colorado Department of Local Affairs has El Paso County’s population estimated at 748,098. El Paso County is the largest county according to population in the State and occupies 2,158 square miles. EPCPH currently serves all residents of El Paso County with 228 full-time equivalent (FTE) employees. However, it is important to note that 70 of those FTEs are hired from time-limited COVID-19 response grants and we will adjust appropriately, scaling down our count of FTEs as the funding streams come to an end throughout 2023 and 2024.

A nine-member Board of Health governs EPCPH; the El Paso County Board of Commissioners appoints members for five-year terms. The Board of Health governs the agency through the establishment of policy, approval of budgets, and appointment of the public health director.

Budget planning for fiscal year 2021 began in January 2020 and included the following processes: provided monthly financial summary information to the El Paso County Board of Health (EPCPH’s governing body); presented annual audit and financial statements to the Board; performed thorough departmental budget reviews and examined projected needs for EPCPH; presented the preliminary balanced budget to the Board, which included current financial position, estimated revenues and expenditures; and adopted the original budget via resolution by the Board in December 2020.

Mission

Our mission is to promote and protect public health and environmental quality across El Paso County through people, prevention, and partnerships. Our public health agency serves all residents and visitors of El Paso County, which includes the cities of Colorado Springs, Manitou Springs and Fountain, and the towns of Calhan, Cascade, Elbert, Green Mountain Falls, Monument, Palmer Lake, Peyton, Ramah, Rush, and Yoder. Public Health is defined by the Institute of Medicine as “fulfilling society’s interest in assuring conditions in which people can be healthy.” Programs are targeted toward the general population and specific high-risk groups to aid in increasing access, healthy choices, and to provide interventions to prevent the spread of disease. Our vision is for all El Paso County residents to live in thriving communities where every person has the opportunity to achieve optimal health.

Local economy

Major industries within El Paso County’s boundaries, or in close proximity, include several military bases and their related supporting operations, semiconductor companies, automobile dealers, large retailers, as well as several financial institutions, religious organizations, and

insurance companies, and non-profit charitable, cultural, and athletic organizations, including the U.S. Olympic and Paralympic Committee - Team USA, which is based in Colorado Springs.

Major initiatives

Our charge in the development of the 2021 El Paso County Public Health (EPCPH) budget was twofold: actively address the urgent and emerging needs of El Paso County during a time marked by significant challenges, while looking ahead at long-term needs to continue to support the health and well-being of El Paso County communities. As El Paso County Public Health's statutory COVID-19 response continued to evolve amid intermittent challenges, we kept our strategy concentrated on our central mission -- to promote and protect public health and environmental quality across El Paso County through people, prevention, and partnerships -- while developing longer-term solutions to help us recover, rebuild and reimagine the future of our county. The 2021 EPCPH budget, developed in close collaboration with the El Paso County Budget Office, reflects our commitment to these objectives and the execution of the following key efforts during 2021.

Increasing equitable access to COVID-19 vaccines

In mid-December 2020, we celebrated the advent of the COVID-19 vaccine. Thanks to the support of community partners, approximately 1,098,200 doses have been administered in El Paso County to date (including federal estimates), and counting, with an 88 percent vaccination rate among individuals 60 years of age and older (only includes state data). Recognizing the importance of partnerships, we quickly established a robust Vaccine Consortium in early January 2021, consisting of partners across health care, hospitals, pharmacies, military, local elected leadership and more to build the infrastructure needed to serve a community our size. We led the vaccine rollout while experiencing changing conditions throughout the year by providing technical expertise and resources across the county to individuals, business owners and local leaders who worked to balance health and safety guidance with the goal of optimizing business and economic health.

To promote equitable access to the COVID-19 vaccines, our agency worked with partners throughout 2021 to offer vaccine clinics at health centers, schools, places of worship and countless community events. A key area of focus was enhancing easy vaccine access by eliminating barriers such as transportation, language, technology and geography. We offered language translation and interpretation support in addition to culturally appropriate education and promotional materials to facilitate dissemination of information regarding the vaccine to members of our community for whom English is not their primary language and to readily connect them to vaccine providers.

To address technology barriers, we established call centers with Pikes Peak United Way and the Pikes Peak Regional Office of Emergency Management to coordinate appointment scheduling. We also worked with community partners to provide COVID-19 vaccine and flu shots for homebound seniors as part of a special initiative called Operation House Call.

During Fall 2021, EPCPH launched its own mobile outreach van to increase access to COVID-19 vaccines at convenient locations across the county. This outreach van focused on reducing barriers and increasing access to health services by meeting people where they are. In addition to providing education, the mobile outreach van offered COVID-19 vaccines, flu shots, routine back-to-school immunizations and more at businesses, worksites, schools, community events and houses of worship.

Data and analytics

In 2021, EPCPH's COVID-19 data dashboard, located on the EPCPH website, continued to be a resource for the public, hospitals, and community partners. Public Health's Data and Analytics (PHDA) Office garnered national recognition as a recipient of the 2021 Bronze Innovative Practice Award by the National Association of County and City Health Officials (NACCHO). EPCPH was recognized for enhanced transparency and support of data-based dialogue during the pandemic by providing interactive and clear data visualizations. Data dashboards live at the intersection of health and technology and are a catalyst for promoting rich, data-driven decision-making within the community. Since its launch in April 2020, there have been nearly 2.4 million total pageviews. With the vaccine rollout, our data team expanded the data to track total doses of vaccine administered, numbers and ages of people vaccinated and trends over time. Building on the success of these efforts, our agency is working to harness the full capability of our PHDA Office to use local data to guide strategic efforts supporting community health.

Supporting recovery and growth in El Paso County

EPCPH continued to provide critical support to businesses during the pandemic, offering education and technical assistance. Despite the hardships of the pandemic, in 2021, we were at an all-time high in the number of licensed retail food establishments, at just over 2,800. Over the past five years, our county has experienced a consistent increase in permitting and licensing activity associated with our water quality and food safety programs. It is critical that EPCPH keep pace with these increases to assure homeowners and businesses can proceed with their construction, water treatment and operational needs in a timely manner.

EPCPH routinely issues one of the highest numbers of onsite wastewater treatment system (OWTS) permits in the state, with 616 issued in 2020 and 680 in 2021. If this trend continues through 2022, we anticipate a steady percentage increase in permits. The local housing market continues to thrive, driving increases in new construction. In 2021, we saw an eight percent increase in new constructions permits and expect the upward trend to continue amidst a robust development landscape in the county, a testament to the resilience and economic vitality of our community.

Long-term planning

We will continue to build upon the successes we've achieved in 2021 to expand strategic partnerships to help sustain and improve community health.

Our PHDA Office is currently working with community stakeholders to build a new data dashboard, which will bring together the five determinants of health – economic, education, health care, neighborhood/built environment, and community – to connect how each element impacts an individual's health.

EPCPH continues to convene the Healthy Community Collaborative (HCC), an active consortium of over 60 representatives from schools, hospitals and health systems, non-profit organizations, city and county government agencies, public health, medical providers, and interested citizens to assess local data and identify strategies to address the top health priorities in our community. The HCC is actively engaged in developing the next iteration of our Community Health Assessment (CHA) and Community Health Improvement Plan (CHIP), which is completed every five years, as outlined by the Colorado Public Health Act of 2008 and required for Public Health Accreditation Board (PHAB) accreditation. As a community-informed and driven process, the top needs identified through the assessment process will form the basis of the CHIP and will guide strategic EPCPH programmatic objectives and concomitant budgetary priorities during fiscal years 2023-2027.

COVID-19 update

February 14, 2022, marked two full years of COVID-19 response for the EPCPH team. As of the writing of this letter, positive trends can be seen across all disease metrics, and EPCPH is actively engaged in strategies to transition to a more routine disease response framework for COVID-19. The community currently has high levels of population immunity, we anticipate expanded access to treatments, and there is widespread availability of vaccines, prevention and treatment measures. Moving to the next phase of our COVID-19 response, we look to take on a broader spectrum of our core public health activities.

Awards and Acknowledgements

El Paso County Public Health received the Certificate of Achievement for Excellence in Financial Reporting award from the Government Finance Officers Association (GFOA) for its fiscal years 2018, 2019, and 2020.

The Government Finance Officers Association (GFOA) awards Certificates of Achievement for Excellence in Financial Reporting for Annual Comprehensive Financial Reports that are easily readable and efficiently organized to satisfy both generally accepted accounting principles and applicable legal requirements. We believe that our current Annual Comprehensive Financial Report will meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for the certificate.

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of El Paso County's Financial Services Department. We wish to express our appreciation to all members of this department who assisted and contributed to the preparation of this report. Credit must be given to the governing Board of Health and the Board of County Commissioners for their unwavering support for maintaining the highest standards of professionalism in the management of El Paso County Public Health's finances.

Respectfully Submitted,



Nikki S. Simmons, CPA
Chief Financial Officer



Susan Wheelan, MBA
Public Health Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**El Paso County Public Health
Colorado**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

EL PASO COUNTY BOARD OF HEALTH

DECEMBER 31, 2021

Dr. James Terbush, President

Doris Ralston, Vice President

Kari Kilroy, Board Member

Dr. Richard Vu, Board Member

Ted Collas, Board Member

Longinos Gonzalez Jr., EPC Commissioner

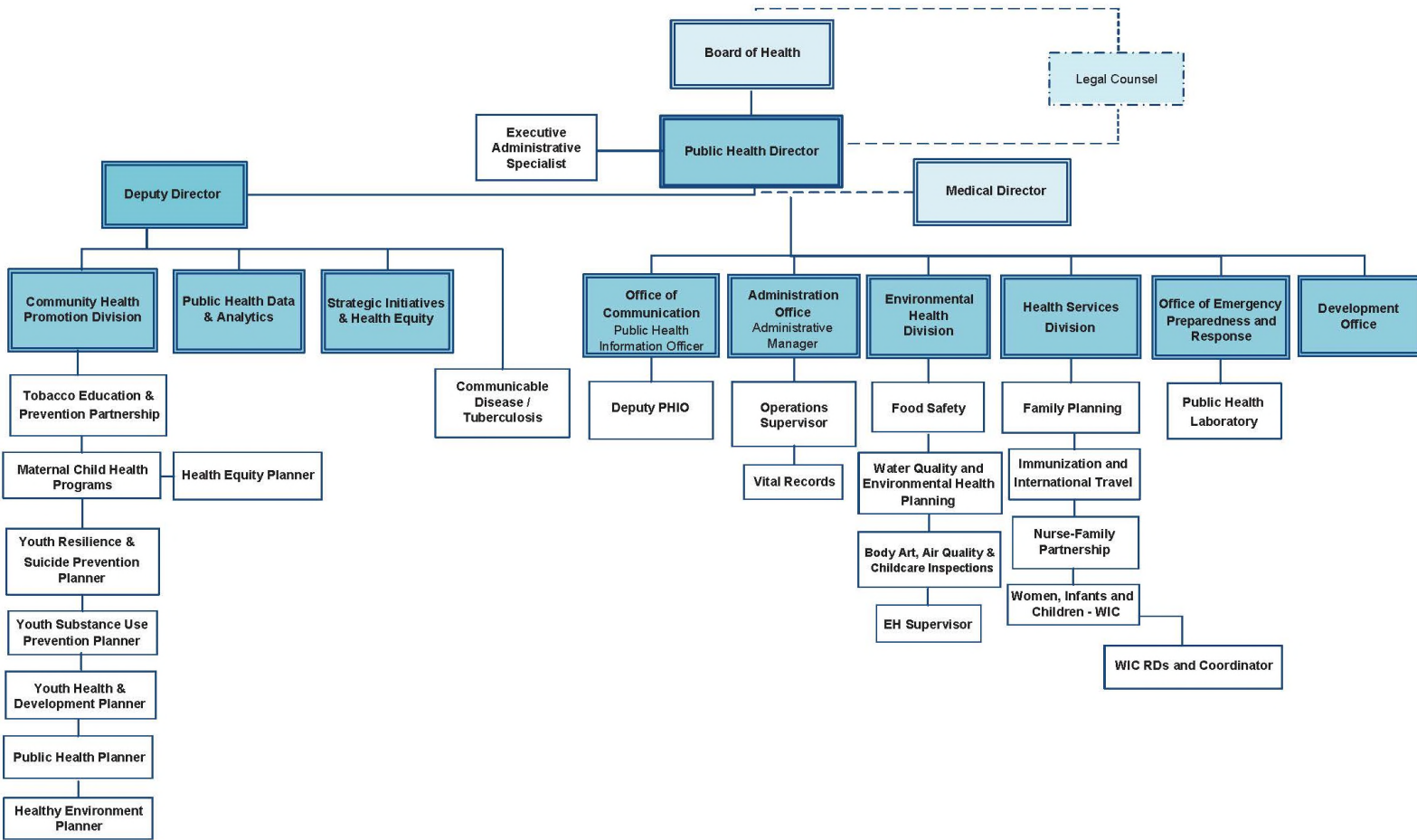
Cami Bremer, EPC Commissioner

Dave Donelson, Colorado Springs City Council

ADMINISTRATION

Susan Wheelan, MBA, Public Health Director

El Paso County Public Health Organizational Chart



Date Revised: 1/24/22

II. FINANCIAL SECTION



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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

Independent Auditors' Report

Board of Health
El Paso County Public Health
Colorado Springs, Colorado

Report On The Audit Of The Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of El Paso County Public Health (the Department) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Department as of December 31, 2021, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis For Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities For The Audit Of The Financial Statements section of our report. We are required to be independent of the Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities Of Management For The Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Department's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities For The Audit Of The Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Department's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 18 through 25, budgetary comparison schedules on page 61 through 62, schedule of the Department's proportionate share of the net pension liability and schedule of the Department's pension contributions and related ratios on pages 63 and 64 and the schedule of the Department's proportionate share of the collective total other postemployment benefits liability on page 65, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required By *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2022 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

RubinBrown LLP

June 16, 2022

**EL PASO COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021
(Unaudited)**

El Paso County Public Health's (the "Department") discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Department's financial activity, (c) identify changes in the Department's financial position (its ability to address the next and subsequent years' challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify fund issues or concerns.

The discussion and analysis of El Paso County Public Health's financial performance provides an overview of the Department's financial activities for the fiscal year ended December 31, 2021. Please read it in conjunction with the Department's financial statements, which begin on page 28, as well as the transmittal letter.

Financial Highlights

- COVID-19 continued to impact El Paso County Public Health in 2021. Public Health received American Rescue Plan Act (ARPA) funds in 2021 totaling \$4.36 million to continue to assist with the response to the COVID-19 pandemic. Of the \$4.36 million, \$4.3 million was received from El Paso County and \$28,226 was received from the state. Only \$3.36 million was spent in 2021. \$1 million of the ARPA funds will be spent in 2022. The majority of Public Health ARPA dollars spent in 2021 were spent on salaries for Public Health employees as they continued to work on COVID-19 related tasks.
- Public Health saw a 9.6% increase in total assets from 2020 to 2021 in the amount of \$1.2 million. Multiple factors impacted the increase in total assets including both increases and decreases in a couple of items. One of the factors included in total assets was a 16.5% decrease in Cash with the County Treasurer of \$1.2 million from 2020 to 2021. The main factor that contributed to a decrease in cash was the 4% decrease in Program Revenues in 2021 compared to 2020 of \$1.3 million. Program Revenues consist of both Charges for Services and Operating Grants and Contributions. The Charges for Services decreased \$3.45 million or 27% while Operating Grants and Contributions increased \$2.1 million or 10.7%. The decrease in Charges for Services and increase in Operating Grants and Contributions resulted in an overall decrease in Program Revenues of \$1.3 million or 4%. One of the factors contributing to the increase in Operating Grants and Contributions in 2021 was the commitment for new grants Public Health had not received in the past. They received a \$2.7 million grant for immunization, a \$2.2 million CDC grant, and a \$3.4 million grant for Epidemiology and Laboratory Capacity (ELC). Some of the funds for these new grants will be reflected in the Grants and Contracts Receivable balance while some of the funds will be reflected in the program revenues under Operating Grants and Contributions. The Grants and Contracts Receivable balance increased by 125% in the amount of \$2.5 million when comparing 2021 to 2020 due to the three new large grants committed to Public Health in 2021. Public Health experienced a decrease in Charges for Services of \$3.45 million or 27% due to the COVID-19 global pandemic. Public Health employees were reassigned from routine activities that would typically generate fees for services so they could fulfill their local public health statutory responsibility of leading the emergency response and recovery demands our County was facing.
- Public Health saw an 11.8% decrease in Total Deferred Outflows of Resources from 2020 to 2021 in the amount of \$1.9 million. There was an 18% decrease in deferred outflows related to pension in the amount of \$2.5 million. To offset the decrease in deferred outflows, there was a 36% increase in deferred outflows related to OPEB in the amount of \$664,799. Multiple factors impact Deferred Outflows of Resources. There are three factors that had the largest impact upon this number in 2021: the stock market's strong performance in 2021, total payroll increased less than expected in 2021, and the anticipated increased employer pension contribution percentage starting in 2022.
- Public Health saw a 47% decrease in Liabilities in the amount of \$18 million. The main area this decrease was seen in was a 50% reduction in the Liabilities due in more than one year in the amount of \$17.8

**EL PASO COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021
(Unaudited)**

million. The main item in Liabilities due in more than one year that attributed to the large decrease was a \$19 million decrease in the Net Pension Liability of 64%. One of the biggest factors impacting this decrease was a change in the single discount rate used to calculate the liability from 3.39% in 2020 to 7% in 2021. Also included in the decrease in liabilities due in more than one year was a \$1.4 million or 28% increase in the OPEB liability. I believe this increase reflects the inflation we are beginning to see everywhere. There was also an 824% increase in Total Deferred Inflows of Resources in the amount of \$18.6 million. This increase was due to a 1051% increase in deferred inflows related to pension in the amount of \$18.2 million. Once again, Deferred Inflows of Resources was impacted by multiple factors including: the stock market's strong performance, total payroll increased less than expected in 2021, and the anticipated employer pension contribution percentage change starting in 2022.

- In comparing the 2021 Statement of Activities to 2020, total program revenues decreased by 4% or \$1.3 million. Similarly, expenditures decreased by 3.6% from 2021 to 2020 in the amount of \$1.2 million. Not only were Public Health employees reassigned from routine activities that would typically generate fees for services, but the Colorado State Health Department also was a lot more lenient on the collection of Environmental Health licenses and permits in 2021 due to COVID-19. Thus, the revenue generated from Environmental Health licenses and permits was down in 2021 compared to 2020.
- Assets in the governmental funds saw an increase of 13% in the amount of \$1.2 million. This increase was largely attributable to the 125% increase in Grants and Contracts Receivable in the amount of \$2.5 million. As mentioned earlier, Public Health received a commitment for three new grants they have not received in the past. Some of the funds from those grants were reflected in the Grants and Contracts Receivable balance. There was also a 16.5% decrease in Cash with the County Treasurer in the amount of \$1.2 million. This decrease was also discussed previously due to a decrease in the Charges for Services due to the COVID-19 global pandemic. Public Health employees were reassigned from routine activities that would typically generate fees for services so they could fulfill their local public health statutory responsibility of leading the emergency response and recovery demands our County was facing. Liabilities in governmental funds decreased by 11.5% in the amount of \$267,854. The decrease can be attributed to a 46% decrease in accounts payable in the amount of \$320,924. The accounts payable balance at the end of 2020 was higher due to outstanding COVID-19 expenditures. The accounts payable balance has now stabilized as Public Health has worked through those outstanding balances.
- Revenues in the governmental funds decreased from 2020 to 2021 by 4% in the amount of \$1.4 million. Expenditures decreased by a minimal amount of 0.6%. As explained, Public Health saw a reduction in their Charges for Services revenue due to employees still working on the COVID-19 response.

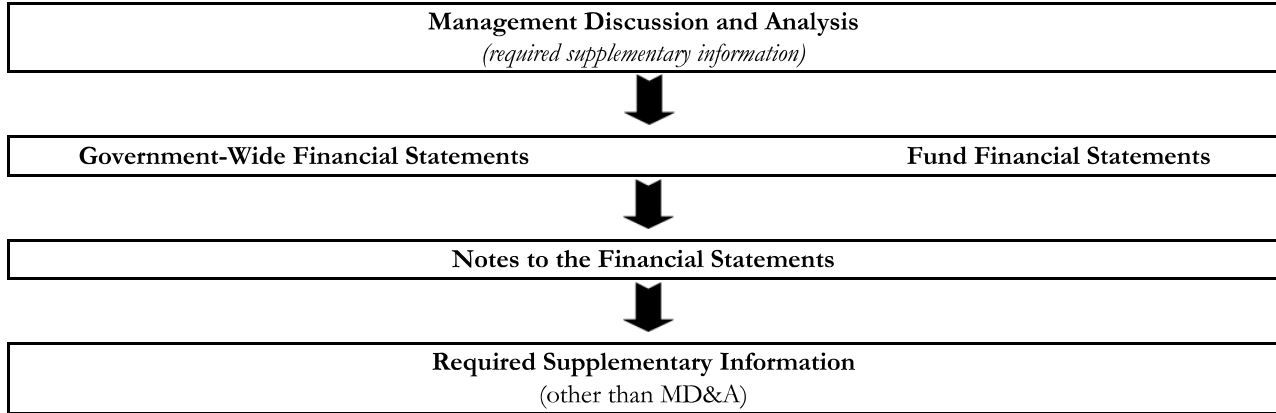
Background Information

El Paso County Public Health was established pursuant to Title 25, Article 1 of the Colorado Revised Statutes. A nine-member Board of Health appointed by the El Paso County Board of County Commissioners governs the Department. The Department is considered a component unit of El Paso County, Colorado and accordingly, the Department's financial data is included in El Paso County's (the "County") combined financial statements.

**EL PASO COUNTY PUBLIC HEALTH
MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021
(Unaudited)**

Using this Annual Report

The following graphic is provided to outline the composition of the financial statements.



This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of Public Health as a whole and present a longer-term view of the Public Health’s finances. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report Public Health’s operations in more detail than the government-wide financial statements by providing information about the Public Health’s most significant funds.

Government-Wide Financial Statements

The *Government-Wide Financial Statements* are designed to provide readers with a broad overview of Department finances. They consist of two statements:

The *Statement of Net Position* presents information on all of the Department’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial health of the Department is improving or deteriorating, respectively.

The *Statement of Activities* presents information to explain the change in net position that occurred during the fiscal year. All of the current year’s revenues and expenses are accounted for, regardless of when cash is received or paid, on a full accrual basis.

Both of the government-wide financial statements distinguish between the governmental and business-type activities based on the nature of their funding. Governmental activities are principally funded by taxes and intergovernmental revenues, while business-type activities are funded by fees and charges paid by users. The Department only has governmental activities and they consist principally of those related to its public health services.

Fund Financial Statements

A fund is a grouping of related accounts that is used to control resources for specific activities or objectives. The Department uses fund accounting to ensure and demonstrate compliance with finance-related legal and contractual provisions. There are three types of funds: governmental, proprietary, and fiduciary. The Department maintains only one governmental type fund - the General Fund.

**EL PASO COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021
(Unaudited)**

Governmental Funds

Governmental funds are used to account for essentially the same functions as governmental activities reported in the government-wide financial statements; however, unlike the government-wide financial statements, governmental fund financial statements focus on the current resources of the Department's operations and the services it provides. The information they provide may be useful in evaluating the Department's available resources for spending in the near future. Because the information does not encompass the long-term focus of the government-wide statements, a reconciliation is included with the fund financial statements to explain the relationship (or differences) between them.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents Required Supplementary Information (RSI) by providing budgetary comparison schedules to demonstrate budgetary compliance.

Government-Wide Financial Analysis

Government-Wide Net Position

The net position of the Department is summarized as follows:

El Paso County Public Health Net Position		
	Governmental Activities	
	2021	2020
ASSETS		
Current and other assets	\$ 10,712,482	\$ 9,476,788
Capital assets - net	2,929,405	2,968,271
Total Assets	<u>13,641,887</u>	<u>12,445,059</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to OPEB	2,535,709	1,870,910
Deferred outflows related to pension	11,538,688	14,082,342
Total Deferred Outflows of Resources	<u>14,074,397</u>	<u>15,953,252</u>
LIABILITIES		
Current liabilities	2,766,910	3,051,552
Long-term liabilities	17,725,079	35,518,144
Total Liabilities	<u>20,491,989</u>	<u>38,569,696</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to OPEB	489,346	478,400
Deferred inflows related to pension	19,901,144	1,728,359
Total Deferred Inflows of Resources	<u>20,390,490</u>	<u>2,206,759</u>
NET POSITION		
Net investment in capital assets	2,929,405	2,968,271
Restricted for: TABOR	233,632	415,609
Unrestricted	(16,329,232)	(15,762,024)
Total Net Position	<u>\$ (13,166,195)</u>	<u>\$ (12,378,144)</u>

For detailed information, please see the Statement of Net Position on page 28.

**EL PASO COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021
(Unaudited)**

A portion of the Department's net position reflects its investment in capital assets for its governmental activities as of December 31, 2021, for \$2,929,405 (see Note B2). This investment in capital assets includes leasehold improvements, vehicles, furniture and fixtures, general equipment, buildings, and land, right-of-way, water rights.

The following table presents capital balances related to governmental activities:

El Paso County Public Health Capital Assets		
Governmental Activities		
	2021	2020
Construction in progress	\$ 75,826	\$ 60,583
Leasehold improvements	67,190	141,179
Vehicles	79,750	43,129
Furniture and fixtures	111,964	143,954
General equipment	180,748	106,394
Intangibles	20,430	34,050
Buildings	1,751,169	1,796,654
Land, Right-of-Way, Water Rights	642,328	642,328
Total	\$ 2,929,405	\$ 2,968,271

Net investment in capital assets had only a marginal decrease from 2020 to 2021 of 1.3%.

Changes in Net Position

Governmental activities increased the negative balance for the Department's net position by \$788,051 or 6% in 2021. As discussed previously, Public Health saw a decrease in Charges for Services in 2021. Public Health employees were reassigned from routine activities that would typically generate fees for services so they could fulfill their local public health statutory responsibility of leading the emergency response and recovery demands our county was facing.

The following table shows the changes in net position for governmental activities for 2021 and 2020:

Changes in El Paso County Public Health Net Position		
	Governmental Activities	
	2021	2020
REVENUES		
Program revenues		
Charges for services	\$ 9,274,938	\$ 12,726,861
Operating grants and contributions	21,956,466	19,836,195
General revenues	46,110	91,445
Total Revenues	31,277,514	32,654,501
EXPENSES		
Health and welfare	32,065,565	33,261,530
Total Expenses	32,065,565	33,261,530
Increase (decrease) in net position	(788,051)	(607,029)
Beginning Net Position	(12,378,144)	(11,771,115)
Ending Net Position	\$(13,166,195)	\$(12,378,144)

**EL PASO COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021
(Unaudited)**

Changes in Overall Net Position from Operating Results

Revenues:

The Department's total revenues decreased by \$1.4 million or 4% in 2021 from 2020. This change was due to a decrease in Charges for Services of \$3.5 million or 27%. Now, Public Health did experience an increase in Operating Grants and Contributions of \$2.1 million or 10.7% which helped to offset the decline in the Charges for Services. Once again, Public Health experienced a decrease in Charges for Services due to the COVID-19 global pandemic. A large majority of Public Health employees were still deployed to COVID-19 response instead of routine activities that would typically generate fees for services. Public Health saw an increase in Operating Grants and Contributions due to three new grants Public Health had not received in the past. They received a \$2.7 million grant for immunizations, a \$2.2 million Center for Disease Control and Prevention grant, and a \$3.4 million grant from Epidemiology and Laboratory Capacity (ELC). Some of the funds for these new grants will be reflected in the Grants and Contracts Receivable balance, while some of the funds will be reflected in Program Revenues under Operating Grants and Contributions.

Expenses:

The Department's total expenses decreased minimally by \$1.2 million or 3.6% in 2021 from 2020. The decline in expenses correlates to the decline in revenue for 2021. Since the number of employees assigned to Charges for Services declined, the expenditures to support those employees also declined.

Financial Analysis of the Department's Individual Funds

General Fund:

The General Fund is the only operating fund of the Department. At December 31, 2021, unassigned fund balance of the General Fund was \$8.4 million, and the total fund balance was \$8.7 million. 2021 ended with revenues exceeding expenditures in the General Fund by \$1.5 million. This increased the fund balance to \$8.7 million. Our total unassigned fund balance of \$8.4 million is 35% of our annual collected revenue. The Department's minimum range per policy is 18% - 21% of annual collected revenue and is intended to cover unforeseeable fluctuations in income and/or expenditures.

El Paso County Public Health 2021 Budgetary Highlights

Over the course of the year, the Board of Public Health revised the Public Health expenditure budget with three resolutions for a net increase of \$8.3 million.

- Resolution 2021-03 was approved and appropriated in the total amount of \$2.7 million for the Immunization Grant #2 (\$977,974) and Immunization Grant #3 (\$1.7 million). The funds are contracted with the Colorado Department of Public Health and Environment (CDPHE); and are for Local Public Health Agencies (LPHA) to plan and provide direct services for the COVID-19 vaccine. LPHA will promote and provide COVID-19 immunization services throughout the State, according to established best practices and standards, and in alignment with the State of Colorado Off-Site Vaccination Clinic Operational Playbook.
- Resolution 2021-05 was approved and appropriated in the total amount of \$2.2 million. The funds are contracted with the Centers for Disease and Control and Prevention (CDC) and Agency for Toxic Substances and Disease Registry (ATSDR) and will provide El Paso County Public Health (EPCPH) with this funding to address COVID-19-related health disparities and advance health equity by expanding state, local, US territorial, and freely associated state health department capacity and services. The focus is to reduce COVID-19-related health disparities, improve state, local, US territorial and freely associated state

**EL PASO COUNTY PUBLIC HEALTH
MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021
(Unaudited)**

health department capacity and services to prevent and control COVID-19 infection (or transmission) among populations at higher risk and that are underserved, including racial and ethnic minority groups and people living in rural communities. Also, to improve and increase testing and contact tracing among populations at higher risk and that are underserved, including racial and ethnic minority groups and people living in rural communities; and expanded capacity to serve disproportionately impacted communities through targeted and strategic development of culturally and linguistically responsive communication tools and professional development.

- Resolution 2021-08 was approved and appropriated in the total amount of Revenue for \$2.6 million and Expenditures in the total amount of \$3.4 million, for the Epidemiology and Laboratory Capacity (ELC) and ELC II Grants. CDPHE will provide El Paso County Public Health (EPCPH) with total funding in the amount of \$5.2 million, of which the remaining revenue of \$2.1 million will be recognized and remaining expenditures of \$2.9 million will be appropriated to the 2021 Budget for the ELC Grant for Infectious Disease Enhancing Detection COVID-19 Grant. CDPHE will provide EPCPH with funding in the total amount of \$12.4 million, of which \$501,000 will be recognized and appropriated to the 2021 budget and the remainder to the 2022 and 2023 budgets for the ELC II COVID-19 Supplemental Funds Grant. This funding will assist to control the spread of COVID-19 in Colorado and the COVID-19 pandemic that has resulted in an unprecedented public health response worldwide. The project will strengthen and support Local Public Health Agencies responding to COVID-19 by funding personnel to perform critical containment activities, such as disease surveillance, case investigation, contact tracing, and testing based on jurisdictional needs. The project also supports local responses to COVID-19 outbreaks, infection prevention efforts at health care and other settings, and promotes health equity aspects of the response.

The table below shows the condensed revenues and expenditures, budget and actual for the General Fund for 2021:

El Paso County Public Health Budgetary Variances				
	Budgeted Amounts			
	2021 Original	2021 Final	Difference	%
Revenues and Appropriated Fund Balance	\$ 20,838,084	\$ 28,272,034	\$ 7,433,950	35.67%
Expenditures	21,706,648	29,991,040	(8,284,392)	(38.17)%
Net Change in Fund Balance	<u>\$ (868,564)</u>	<u>\$ (1,719,006)</u>	<u>\$ (850,442)</u>	
	2021 Final	2021 Actual	Difference	%
Revenues and Appropriated Fund Balance	\$ 28,272,034	\$ 23,753,699	\$ (4,518,335)	(15.98)%
Expenditures	29,991,040	22,193,819	7,797,221	26.00%
Net Change in Fund Balance	<u>\$ (1,719,006)</u>	<u>\$ 1,559,880</u>	<u>\$ 3,278,886</u>	

Actual revenues for 2021 were \$23.8 million. Budgeted revenues were \$28.3 million which was a difference of \$4.5 million over actual revenues. The difference between the final budgeted expenditures of \$30 million and the actual expenditures of \$22.2 million was \$7.8 million. Vacancy savings coupled with tightly managing their expenses in 2021 allowed Public Health to end the year with a decrease in expenditures of \$7.8 million, which resulted in an increase in the Fund Balance.

**EL PASO COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021
(Unaudited)**

Summary

Future revenues and expenditures will depend on the economic climate of El Paso County, the State of Colorado, and funding at the federal level. Anticipated budget and program cuts at the state and federal level will affect the level of services that the Department will provide in future years. Programs will be evaluated to assure that adequate funding is available to sustain the level of services required and to meet the goal of the Department to become fiscally self-sufficient.

If you have questions about this report or need additional financial information, contact Financial Services Division, El Paso County, 200 S. Cascade Ave., Suite 30, Colorado Springs, Colorado 80903.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

EL PASO COUNTY PUBLIC HEALTH
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,270
Cash with County Treasurer	6,257,883
Grants and contracts receivable	4,441,255
Accounts receivable	10,780
Due from El Paso County	294
Capital assets, not depreciated	718,154
Capital assets, net of accumulated depreciation	2,211,251
Total Assets	13,641,887
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pension	11,538,688
Deferred outflows related to OPEB	2,535,709
Total Deferred Outflows of Resources	14,074,397
 LIABILITIES	
Accounts payable	371,078
Due to El Paso County	346,671
Accrued liabilities	231,393
Unearned revenue	1,108,923
Noncurrent liabilities	
Due within one year	708,845
Due in more than one year	17,725,079
Total Liabilities	20,491,989
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pension	19,901,144
Deferred inflows related to OPEB	489,346
Total Deferred Inflows of Resources	20,390,490
 NET POSITION	
Net investment in capital assets	2,929,405
Restricted for:	
TABOR	233,632
Unrestricted	(16,329,232)
Total Net Position (deficit)	\$ (13,166,195)

The accompanying notes are an integral part of this statement.

EL PASO COUNTY PUBLIC HEALTH
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Net (Expense) Revenue and Changes in Net Position
Program Revenues						
Governmental activities:						
Health and welfare	\$ 32,065,565	\$ 9,274,938	\$ 21,956,466	\$ -	\$ -	\$ (834,161)
Total governmental activities	\$ 32,065,565	\$ 9,274,938	\$ 21,956,466	\$ -	\$ -	\$ (834,161)
General revenues:						
Interest income						2,353
Miscellaneous						43,757
Total general revenues						46,110
Change in net position						(788,051)
Net position - January 1						(12,378,144)
Net position - December 31						\$ (13,166,195)

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

EL PASO COUNTY PUBLIC HEALTH
GOVERNMENTAL FUND
BALANCE SHEET
DECEMBER 31, 2021

	General Fund
ASSETS	
Cash and cash equivalents	\$ 2,270
Cash with County Treasury	6,257,883
Grants and contracts receivable	4,441,255
Accounts receivable	10,780
Due from El Paso County	294
Total Assets	10,712,482
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	371,078
Due to El Paso County	346,671
Accrued liabilities	231,393
Unearned revenue	1,108,923
Total Liabilities	2,058,065
FUND BALANCES	
Restricted	233,632
Unassigned	8,420,785
Total Fund Balances	8,654,417
Total Liabilities and Fund Balances	\$ 10,712,482

The accompanying notes are an integral part of this statement.

EL PASO COUNTY PUBLIC HEALTH
RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

Amounts reported for the governmental activities in the statement of net position are different because:

Fund Balance - Governmental Fund		\$ 8,654,417
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the fund. The cost of the assets is \$3,720,575 and the accumulated depreciation is \$791,170.		2,929,405
Deferred Outflows of Resources, Deferred Inflows of Resources, and Liabilities associated with OPEB (GASB 75).		
Deferred outflows related to OPEB	\$ 2,535,709	
Total OPEB Liability	(6,637,081)	
Deferred inflows related to OPEB	<u>(489,346)</u>	(4,590,718)
Deferred Outflows of Resources, Deferred Inflows of Resources, and Liabilities associated with pension (GASB 68).		
Deferred outflows related to pension	\$ 11,538,688	
Net Pension Liability	(10,808,438)	
Deferred inflows related to pension	<u>(19,901,144)</u>	(19,170,894)
Long-term liabilities consisting of compensated absences that are not due and payable in the current period, and therefore, are not reported in the fund.		<u>(988,405)</u>
Net Position - Governmental Activities		<u><u>\$ (13,166,195)</u></u>

The accompanying notes are an integral part of this statement.

EL PASO COUNTY PUBLIC HEALTH
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund
REVENUES	
Charges to El Paso County for programs	\$ 1,126,037
Intergovernmental and other grants	26,760,908
Licenses, fees, and permits	3,344,459
Interest income	2,353
Miscellaneous	43,757
Total Revenues	31,277,514
EXPENDITURES	
Current	
Health and welfare	29,601,498
Capital outlay	172,468
Total Expenditures	29,773,966
Excess (deficiency) of revenues over (under) expenditures	1,503,548
Net Change in Fund Balance	1,503,548
Fund balance - January 1	7,150,869
Fund balance - December 31	\$ 8,654,417

The accompanying notes are an integral part of this statement.

EL PASO COUNTY PUBLIC HEALTH
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Amounts reported for the governmental activities in the statement of activities are different because:

Net Change in Fund Balance - Governmental Fund	\$ 1,503,548
<p>Capital outlays are reported in the governmental fund as expenditures. However, in the statement of activities, the costs of those assets are allocated over estimated useful lives and reported as depreciation expense. The details of this difference are as follows:</p>	
Capital outlay	172,468
Depreciation	(211,334)
<p>Expenses related to net pension liability activities, calculated under GASB 68, do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.</p>	
	(1,372,837)
<p>Expenses related to total OPEB liability activities, calculated under GASB 75, do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.</p>	
	(784,118)
<p>Compensated absences, reported in the statement of activities, do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.</p>	
	<u>(95,778)</u>
Change in Net Position - Governmental Activities	<u><u>\$ (788,051)</u></u>

The accompanying notes are an integral part of this statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - Summary of Significant Accounting Policies

1. Reporting Entity

El Paso County Public Health (the "Department") is a political subdivision of the State of Colorado established pursuant to Title 25, Article 1 of the Colorado Revised Statutes. The Department, governed by a nine-member Board of Health appointed by the El Paso County Board of County Commissioners, was established to provide a healthful environment for El Paso County, improve the quality of life, prevent premature deaths, maintain community health surveillance, prevent communicable diseases and congenital defects, provide early identification and evaluation of handicapping conditions, prevent chronic debilitating diseases, and provide preventive health services.

The financial statements of the Department have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

These financial statements present the Department as a component unit of El Paso County, Colorado. As defined by GASB Statement No. 61, component units are legally separate entities that are included in the primary government's reporting entity because of the significance of their operating or financial relationships with the primary government. The Department is a component unit of El Paso County, Colorado, because it is fiscally dependent on the County. The Department is reported in the County's Annual Comprehensive Financial Report as a discretely presented component unit.

2. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Department. Governmental activities normally are supported by charges for services and intergovernmental revenues. The Department does not report business-type activities, which rely to a significant extent on fees and charges for support. The Department's net position is reported in three parts - net investment in capital assets; restricted for emergency reserve (TABOR); and unrestricted net position.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

The Department uses one fund (the "General Fund") to account for all financial resources. A fund is defined as a fiscal and accounting entity with self-balancing accounts. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Of the three categories of funds (governmental, proprietary and fiduciary), the Department uses only the governmental fund.

3. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - Summary of Significant Accounting Policies (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available.

Measurable means that the amount of the transaction can be determined and available means collected within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, the Department considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Under modified accrual accounting, expenditures generally are recognized when the related liability is incurred. However, certain liabilities, such as compensated absences are recorded only when payment is due.

4. Cash and Investments

For reporting purposes, the Department's cash and cash equivalents are cash on hand and demand deposits. Funds invested in a Local Government Investment Pool, ColoTrust, and demand deposits are reported as Cash with the County Treasury.

ColoTrust is a statutory trust organized and existing under the laws of the State of Colorado and is intended solely for the use of Colorado local governments. ColoTrust is designed to provide local governments with a convenient method for investing in short-term investments carefully chosen to provide maximum safety and liquidity while still maximizing interest earnings. The investment pool is comprised of two funds: ColoTrust Prime and ColoTrust Plus+. ColoTrust Prime invests only in U.S. Treasury and government agencies. ColoTrust Plus+ can invest in U.S. Treasury, government agencies, and in the highest-rated commercial paper. Both programs carry a 'AAAm' rating from S&P Global Ratings.

The Department's investment fund, ColoTrust Plus+, is stated at fair value. As required by state statute, the El Paso County Treasurer serves as Treasurer of the Department and holds all cash and investments for the Department as Department resources.

5. Receivables and Payables

Receivables in the General Fund consist of 99% grants and contracts receivables, and less than one percent other receivables. Management believes these receivables are fully collectible.

Payables in the General Fund consist of 75% payables to vendors and 25% accrued salaries and benefits. There is no retention owed at the end of the fiscal year.

6. Capital Assets

Capital assets, which consist of property and equipment, are recorded at cost in the government-wide financial statements. Donated capital assets are recorded at their acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not included in the capital assets. The Department uses a capitalization threshold of \$25,000 for financial statement purposes and depreciates capital assets using straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Leasehold improvements	4
Vehicles	4 - 8
Furniture and fixtures	5
General equipment	5 - 15
Intangibles	5 - 14
Building	40

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - Summary of Significant Accounting Policies (continued)

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for Deferred Outflows of Resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

The Department has four items that qualify for reporting as Deferred Outflows of Resources. Deferred outflows related to pension and OPEB have been recorded as of December 31, 2021, which consist of four components: 1) contributions subsequent to measurement date; 2) change in proportionate share of the net liability; 3) changes of assumptions or other inputs; and 4) difference between expected and actual experience. See Note C for additional information.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for Deferred Inflows of Resources. This separate financial statement element, Deferred Inflow of Resources, represents an acquisition of Net Position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The Department has three items that qualify for reporting as Deferred Inflows of Resources. Deferred inflows related to pension and OPEB have been recorded as of December 31, 2021, which consist of three components: 1) change in proportionate share of the net liability; 2) changes of assumptions or other inputs; and 3) difference between expected and actual experience. See Note C for additional information.

8. Unearned Revenue

Unearned Revenues include revenues that have been collected but corresponding expenditures have not been incurred and the eligibility criteria have not been met.

9. Compensated Absences

It is the Department's policy to permit employees to accumulate a limited amount of earned but unused vacation and sick pay benefits, which will be paid to employees upon separation or retirement from service. These liabilities are being reported on the government-wide financial statements and the expenditures are reported in the fund financial statements only when payment is due.

10. Fund Balance

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. As of December 31, 2021, fund balances of the governmental funds are classified as follows:

- Non-spendable - amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.
- Restricted - amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation, or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- Committed - amounts that can be used for specific purposes determined by a formal action of the El Paso County Board of Health, the highest level of decision-making authority. Commitments may be established, modified, or rescinded only through resolutions approved by the El Paso County Board of Health.

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE A - Summary of Significant Accounting Policies (continued)

- Assigned - amounts that do not meet the criteria to be classified as restricted or committed but which are intended to be used for specific purposes. El Paso County Public Health has delegated the authority to the Public Health Executive Director and Budget Officer to designate funds and amounts to be used for specific purposes.
- Unassigned - amounts that have not been assigned to other funds, and that have not been restricted, committed, or assigned to specific purposes with the General Fund.

11. Pensions

The Department participates in the El Paso County Retirement Plan (the "Plan"), a cost-sharing, multiple- employer defined benefit pension plan covering all full-time and job-share employees of El Paso County, El Paso County Public Health, Pikes Peak Library District, 4th Judicial District Attorney, and El Paso County Board of Retirement (also known as El Paso County Retirement Plan).

The net pension liability, Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions, pension expense, information about the fiduciary net position, and additions to and deductions from the fiduciary net position of the Plan have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefits and refunds of employee contributions are recognized when due and payable in accordance with the benefit terms and statutes governing the Plan. Expenditures are recognized when the liability is incurred, regardless of when payment is made. Investments are reported at fair value.

12. Postemployment Benefits Other Than Pensions (OPEB)

The Department participates in the El Paso County OPEB Plan (the "OPEB Plan"), a cost-sharing, multiple employer defined post-employment health care benefit plan that covers eligible employees and retirees of the Department, and is administered by El Paso County. The plan also covers employees and retirees of El Paso County, District Attorney's office, and El Paso County Retirement Plan.

The total OPEB liability, Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB, and OPEB expense have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefits and refunds of employee contributions are recognized when due and payable in accordance with the benefit terms. Expenditures are recognized when the liability is incurred, regardless of when payment is made. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

13. Use of Estimates

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and the accompanying notes. Actual results could differ from those estimates.

14. Concentrations

Excluding noncash federal vouchers and supplies, the Department received approximately 5% and 81% of its revenue from El Paso County and intergovernmental grants, respectively, for the year ended December 31, 2021.

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021



El Paso County Public Health Employees at "Saturday at the Stadium" Tobacco Education and Prevention Partnership

EL PASO COUNTY PUBLIC HEALTH
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2021

NOTE B - Detailed Notes on All Funds

1. Deposits and Investments

Cash and Investments	12/31/2021	Rating	Maturity Date
Petty Cash	\$ 2,270	*	*
Cash Deposits	1,885,800	*	*
Local Government Investment Pool (ColoTrust)	4,372,083	AAAm	Demand
Total Cash and Investments	<u>\$ 6,260,153</u>		

* Not applicable to cash deposits

Cash and investments as of December 31, 2021, are comprised of \$1,885,800 in demand deposits at Wells Fargo Bank, \$2,270 in petty cash, and \$4,372,083 in investments at ColoTrust, held by the El Paso County Treasurer for the Department as required by Colorado state statute. All investment earnings were earned on the accounts held by the Treasurer.

Deposits

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is specified by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds.

The collateral pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must equal at least 102% of the uninsured deposits. The State Regulatory Commissions for banks and savings and loan associations are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools. At December 31, 2021, the Department had bank deposits of \$1,740,750 collateralized with securities held by the financial institution's agent but not in the Department's name.

Investments

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. In order to mitigate credit risk, the Department diversifies the investment portfolio through limiting investments to avoid over concentration in securities from a specific user or business sector (excluding U.S. Treasury securities), limiting investment in securities that have higher credit risks, investing in securities with varying maturities, and continuously investing a portion of the portfolio in readily available funds such as Local Government Investment Pools (LGIPs), or money market funds to ensure that appropriate liability is maintained in order to meet ongoing obligations. The Department's investment policy limits the investments to the following securities:

- A. U.S. Treasury obligations
- B. Federal agency and instrumentality securities
- C. Time certificates of deposits (CDs)
- D. Negotiable certificates of deposits
- E. Corporate bonds
- F. Municipal bonds - general obligations and revenue obligations
- G. Commercial paper
- H. Eligible banker's acceptance
- I. Local Government Investment Pools (LGIP)
- J. Repurchase agreements and reverse repurchase agreements
- K. Deposits in state or nationally chartered depository institutions

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE B - Detailed Notes on All Funds (continued)

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Department will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Department's investment policy requires all securities to be in the name of the El Paso County Treasurer and securities must be deposited in a safekeeping account at an authorized depository institution or an eligible security dealer.

Concentration of credit risk is the risk of exposure to loss that can result from failing to diversify investments. The Department's investment policy directs the Treasurer to diversify securities held in the investment portfolio to minimize the risk of losses from an excessive concentration of securities from a single issuer, with similar maturities, or (excluding U.S. Treasury securities) in similar categories. The Department does not have any concentration of credit risk.

Interest rate risk is the risk that the portfolio value will fluctuate due to market changes in the general level of interest rates. The Department mitigates risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. The Department further recognizes that certain types of securities, including variable rate securities, securities with principal pay downs prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments, and therefore, adopts the following strategies to control and mitigate its exposure to interest rate risk:

- Liquidity funds will be held in investment instruments maturing within one year at the time of purchase.
- Longer term/core funds will be defined as funds in excess of liquidity requirements. The investments in this portion of the portfolio will have maturities between 1 day and 5 years and will be invested in higher quality and liquid securities.

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. As of December 31, 2021, none of the Department's investments were denominated in currencies other than the United States dollar.

The Department categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Portfolio investments are assigned a level based upon the observability of the inputs which are significant to the overall valuation. The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Department does not measure any investments at Level 1, 2, or 3, as all investments are measured at Net Asset Value (NAV) per share.

The ColoTrust is an LGIP that reports at the fair value per share of the pool's underlying portfolio. The pool is rated 'AAAm'. Funds rated 'AAAm' demonstrate extremely strong capacity to maintain principal stability and to limit exposure to principal losses due to credit risk. 'AAAm' is the highest principal stability fund rating assigned by S&P Global Ratings. For pricing and redeeming shares, ColoTrust maintains a stable NAV of \$1 per share using the fair value method. The government-investor does not "look through" the pool to report a pro-rata share of the pool's investments, receivables, and payables. ColoTrust investments of \$4,372,083 are reported at fair value using NAV measurement, and the investments do not have any unfunded commitments, redemption restrictions, or redemptions notice periods.

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE B - Detailed Notes on All Funds (continued)

2. Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land, Right-of-Way, Water Rights	\$ 642,328	\$ -	\$ -	\$ 642,328
Construction in progress	60,583	75,826	(60,583)	75,826
Total capital assets, not being depreciated	<u>702,911</u>	<u>75,826</u>	<u>(60,583)</u>	<u>718,154</u>
Capital assets, being depreciated:				
Leasehold improvements	323,528	-	-	323,528
Vehicles	111,185	60,764	-	171,949
Furniture and fixtures	394,361	-	-	394,361
General equipment	128,625	96,461	-	225,086
Intangibles	68,100	-	-	68,100
Buildings	1,819,396	-	-	1,819,396
Total capital assets, being depreciated	<u>2,845,195</u>	<u>157,225</u>	<u>-</u>	<u>3,002,420</u>
Less accumulated depreciation for:				
Leasehold improvements	(182,349)	(73,989)	-	(256,338)
Vehicles	(68,056)	(24,143)	-	(92,199)
Furniture and fixtures	(250,407)	(31,990)	-	(282,397)
General equipment	(22,231)	(22,107)	-	(44,338)
Intangibles	(34,050)	(13,620)	-	(47,670)
Buildings	(22,742)	(45,485)	-	(68,227)
Total accumulated depreciation	<u>(579,835)</u>	<u>(211,334)</u>	<u>-</u>	<u>(791,169)</u>
Total capital assets being depreciated, net	<u>2,265,360</u>	<u>(54,109)</u>	<u>-</u>	<u>2,211,251</u>
Governmental activities capital assets, net	<u>\$ 2,968,271</u>	<u>\$ 21,717</u>	<u>\$ (60,583)</u>	<u>\$ 2,929,405</u>

Depreciation of \$211,334 for the year ended December 31, 2021, was charged to health and welfare expenditures in governmental activities.

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE B - Detailed Notes on All Funds (continued)

3. Long-Term Obligations

The following is a summary of changes in long-term liabilities for the year ended December 31, 2021:

	Beginning Balance 1/1/2021	Additions	Reductions	Ending Balance 12/31/2021	Due Within One Year
Governmental activities:					
Compensated absences	\$ 892,627	\$ 749,250	\$ (653,472)	\$ 988,405	\$ 708,845
Total OPEB liability	5,199,110	1,763,593	(325,622)	6,637,081	-
Net pension liability	30,152,040	-	(19,343,602)	10,808,438	-
Long-term liabilities	<u>\$ 36,243,777</u>	<u>\$ 2,512,843</u>	<u>\$ (20,322,696)</u>	<u>\$ 18,433,924</u>	<u>\$ 708,845</u>

For governmental activities, compensated absences, total postemployment benefits other than pension (OPEB), and net pension liabilities are typically liquidated by the General Fund.

4. Operating Leases

The Department leases a building from El Paso County on an annual basis. The lease expense for the year ended December 31, 2021, was \$1,233,289. The Department does have a commitment for 2022 to lease the building for \$1,174,546.

5. Fund Balance

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories. The composition of the Department's fund balance is as follows:

	General Fund
Restricted:	
TABOR	\$ 233,632
Unassigned:	<u>8,420,785</u>
Total fund balance	<u>\$ 8,654,417</u>

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE C - Other Information

1. Risk Management

The Department is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; health claims of employees; and natural disasters. The Department carries commercial insurance, which covers healthcare facilities, medical professional liability, general liability, automobile liability, employers' liability, and D&O liability. The limit of coverage on these claims is \$1,000,000.

The Department is also covered by El Paso County's Self-Insurance Fund, a cost-sharing, multiple employer self-insured account that covers the accumulation and allocation of costs associated with insurance claims and administration costs. El Paso County established the Self-Insurance Fund to account for and finance its uninsured risks of loss. Under this program, the fund provides coverage up to a maximum of \$100,000 for each property damage claim, \$600,000 for each workers' compensation claim, \$500,000 for each liability claim, and \$250,000 for each health claim respectively. The limit of coverage on the liability claims is \$5,000,000.

2. Contingencies

A. Litigation

There is no current pending litigation in which the Department is involved that is expected to result in material judgements against the Department. Nor are there any items involving amounts exceeding \$5,000 individually or in the aggregate.

B. Grants

The Department has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to request for reimbursements to grantor agencies for expenditures disallowed under the terms of the grant. Based upon prior experience, the Department management believes such disallowances, if any, will be immaterial.

C. Tax, Spending and Debt Limitation (TABOR)

In November 1992, the voters of Colorado approved Amendment 1, commonly known as the Taxpayer Bill of Rights (TABOR), which added Section 20 to Article X of the Colorado Constitution. TABOR contains tax, spending, revenue and debt limitations, which apply to the State of Colorado and all local governments.

In November 2004, the voters of El Paso County approved issue 1B at the general election which exempts the Department from the revenue limitations of TABOR.

TABOR is complex and subject to judicial interpretation. The Department believes it is in compliance with the requirements of TABOR. However, the Department has made certain interpretations in TABOR's language in order to determine its compliance. The Department has calculated three percent of its fiscal year revenue (as defined by TABOR) to be reserved for use in declared emergencies.

3. Retirement Plans

Voluntary Defined Contribution Plan

Together with El Paso County, the Department sponsors a voluntary defined contribution 457(b) plan, which is available to substantially all employees. El Paso County and the Department are not required to make any matching contributions.

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE C - Other Information (continued)

El Paso County Retirement Plan

A. Plan Description and Provisions

The following brief description of the El Paso County Retirement Plan (the "Plan") is provided for informational purposes only. Participants should refer to the Plan document for more complete information. The Plan issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained by writing to the El Paso County Retirement Plan, 2880 International Cir., Suite N030, Colorado Springs, Colorado 80910, or by calling (719) 520-7490. The report may also be found at <https://retirement.elpasoco.com>.

General

The Plan is a cost-sharing multiple-employer defined benefit pension plan covering all permanent, full-time, and job-share employees of the participating employers upon their date of employment. Employers, as defined in the Plan document, include El Paso County, El Paso County Public Health, Pikes Peak Library District, 4th Judicial District Attorney, and El Paso County Retirement Plan. All employees hired after September 1, 1967, are required to participate. Employees hired from 1974 through 1981 who were age 60 or older at their date of employment could elect to become a member as of January 1, 1982.

The participants of the Plan consisted of the following as of December 31, 2021 (the most recent actuarial valuation date):

Inactive Plan members currently receiving benefits	1,871
Inactive Plan members entitled to but not yet receiving benefits	626
Active Plan members	<u>2,884</u>
Total	<u><u>5,381</u></u>

The El Paso County Board of Retirement (the "Board") manages and administers the Plan. The Board consists of five members, one of whom is the El Paso County Treasurer, two of whom are appointed by the El Paso County Board of Commissioners (the "Board of Commissioners") and two of whom are employees of the participating employers elected by participants. The Board shall have all powers necessary to affect the management and administration of the Plan in accordance with its terms. The Board has the powers set forth in Part 1, Title 24, Article 54, of the Colorado Revised Statutes.

Plan Amendments

The Board has the right to alter, amend, or terminate the Plan or any part thereof in such manner as it may determine; provided that no such alteration or amendment shall provide that a retirement benefit payable to any retired member shall be less than that provided by his or her accumulated contributions or affect the right of any member to receive a refund of his accumulated contributions and provided further that no alteration, amendment or termination of the Plan or any part thereof shall permit any part of the Plan to revert to or be recoverable by any employer or be used for or diverted to purposes other than the exclusive benefit of members, retired members, terminated vested members or beneficiaries under the Plan, except such funds, if any, as may remain at termination of the Plan after satisfaction of all liabilities with respect to members, retired members, terminated vested members and beneficiaries under the Plan and are due solely to erroneous actuarial calculations.

The Plan is intended to comply with the requirements of the applicable provisions of Internal Revenue Service Code Section 401(a) as now in effect or hereafter amended, and any modification or amendment of the Plan may be made retroactive, as necessary or appropriate, to establish and maintain such compliance.

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE C - Other Information (continued)

Contributions

Contribution requirements are established and may be amended by the Board. Through December 31, 2009, participants contributed 6% of their monthly compensation to the Plan. The Plan was amended during 2009 to increase the participant monthly contribution rate to 6.5% effective January 1, 2010, 7% effective January 1, 2011, and 7.5% effective January 1, 2012. The Plan was further amended in 2013 to increase the participant monthly contribution rate to 8% effective January 1, 2014. Under the Plan provisions, the participating employers make monthly contributions at least equal to the contributions made by the participants. Interest is credited on employee contributions at the rate of 3% per annum, compounded monthly. Employee and employer basic contributions amounted to 16% of covered payroll for both 2021 and 2020. During 2021, employee and employer basic contributions amounted to \$764,291.

Contributions are tax-deferred to the participants for federal income tax purposes. If participants have at least five or eight years of credited service (see Retirement Benefits below), they are eligible to receive a future monthly retirement benefit. Any refund of contributions paid waives all future rights to any benefits. However, eligible participants who return to employment with a participating employer within 48 months and were previously refunded their contributions may reinstate withdrawn service if they repay the Plan the amount received when employment was terminated, plus interest, within twelve months of rehire.

Active participants who have completed five years of service if hired before January 1, 2013, and eight years of service if hired on or after January 1, 2013, may purchase up to five years of service credit for any period of full-time, nonvested previous employment with any public or private employer. One month of service credit may be purchased for each full month of full-time, nonvested, noncovered employment. The cost to purchase one month of service credit for noncovered employment is the "actuarial equivalent cost", as determined by the actuary for the Plan.

Participants may elect to pay for purchases of service credit in a lump sum or an installment basis. Effective July 2016, service credit purchases may also be made by rollover contributions from an eligible retirement plan. Payments may be made on a monthly, quarterly or annual basis with interest due at the actuarial equivalent interest rate for periodic benefits. The period over which installment payments may be made cannot exceed a period equal to the total amount of credited service to be purchased. Purchased service is recognized when paid.

Administrative Expenses

The Plan's administrative expenses are paid from the assets of the Plan accumulated from contributions and investment earnings. During 2021 and 2020, the Plan received \$2,925,000 and \$1,075,000, respectively, from the Plan's employers for reimbursement of administrative and investment expenses.

Termination Benefits

Participants vest in accumulated contributions as follows:

- (a) If hired before January 1, 2013, and credited with less than five years of service or hired on or after January 1, 2013, and credited with less than eight years of service: Refund of the participant's accumulated contributions.
- (b) If hired before January 1, 2013, and credited with five or more years of service or hired on or after January 1, 2013, and credited with eight or more years of service:
 - (i) The participant may elect to receive a deferred retirement benefit which shall be equal to the participant's accrued benefit as of the date of termination and payable on the participant's normal

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE C - Other Information (continued)

retirement date. The participant may elect to receive a reduced retirement benefit beginning on the first day of any month subsequent to the participant's attainment of age 55. The reduction shall be 3% for each year by which payments commence prior to the first of the month following the participant's normal retirement date.

- (ii) In lieu of (i), a participant may elect a current refund of accumulated contributions made by the participant.

Retirement Benefits

Participants hired before January 1, 2010, are eligible for normal retirement on the first of the month coincident with attainment of age 62. Participants hired after December 31, 2009, are eligible for normal retirement after attainment of age 62, but not before the completion of 60 months of continuous service. Participants hired after December 31, 2012, are eligible for normal retirement after attainment of age 62, but not before the completion of 96 months of continuous service.

If hired before January 1, 2010, the monthly benefit payable at normal retirement is equal to 2.22% times the final average monthly compensation, times years of credited service earned through December 31, 2012, and 2% times the final average monthly compensation, times years of credited service earned after December 31, 2012. If hired on or after January 1, 2010, the monthly benefit payable at normal retirement is equal to 2% times final average monthly compensation times years of credited service.

The normal retirement benefit will not be greater than 75% of the participant's final average monthly compensation if hired before January 1, 2013, and not greater than 60% of final average monthly compensation if hired on or after January 1, 2013. Final average compensation is the highest monthly average of considered compensation during the 36 consecutive calendar months of credited service out of the last 120 calendar months of credited service.

A participant is eligible for an early retirement benefit at age 55, provided the member has completed five or eight years of credited service. If the participant is hired before January 1, 2013, five years is required. If hired on or after January 1, 2013, eight years is required. The monthly pension is based on the vested portion of the normal retirement benefit, reduced by 3% for each year the early retirement date precedes the normal retirement date.

A participant is eligible for special early retirement benefits if the sum of the participant's age and credited service equals 75 or more. Employees hired on or after January 1, 2016, must be a minimum age of 50 to be eligible under this provision. The monthly benefit is equal to the normal retirement benefit and is not reduced for early commencement.

The annuity for delayed retirement is computed by the normal retirement formula considering credited service and compensation to actual retirement.

Disability Benefits

A participant is eligible for disability benefits if the participant's employment is terminated due to total and permanent disability as determined by eligibility for and receipt of disability benefits continuously until the normal retirement date under (1) the employer's long-term disability plan, or (2) Title II of the Federal Social Security Act. The annuity, payable at age 62, shall be calculated as for normal retirement considering the credited service that would have accrued had the participant been employed until the normal retirement date and the final average compensation during the calendar year preceding the year of the member's disability retirement.

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE C - Other Information (continued)

Payment of Benefits

The monthly benefit, computed as set forth above, shall be paid in equal monthly payments commencing one month after the actual retirement date continuing at monthly intervals for the retired participant's lifetime thereafter. If the retired participant's death occurs prior to the payment of 120 monthly payments, the remainder of the 120 payments shall be paid to the participant's beneficiary.

Death Benefits Prior to Retirement

Death benefits prior to retirement are as follows:

In the event that an active participant or vested participant dies prior to their normal retirement date, the participant's surviving beneficiary will be entitled to either two times the participant's accumulated contributions payable immediately or a monthly benefit equal to 60% of the monthly retirement benefit earned by the member prior to the date of death. Payment of the monthly benefit to the beneficiary will begin on the first of the month following the death or the date the member would have attained age 55, if later. If the participant met the rule of 75 while working and had not applied for retirement no ceased employment as of date of death, their beneficiary will be entitled to a monthly benefit. Under these circumstances, the participant will be deemed to have retired on the first day of the month of their death. If no optional benefit had been elected prior to death, the participant shall be deemed to have elected the full joint and survivor benefit and such benefit shall be payable for the life of the participant's designated beneficiary, if living, following the participant's death.

Between normal and delayed retirement - In the event that a participant dies after their normal retirement date but prior to their actual retirement, their beneficiary will be entitled to a monthly benefit. Under these circumstances, the participant will be deemed to have retired on the first day of the month of their death. If no optional benefit had been elected prior to death, the participant shall be deemed to have elected the full joint and survivor benefit and such benefit shall be payable for the life of the participant's designated beneficiary, if living, following the participant's death.

Death Benefits after Retirement

Death benefits after retirement consist of a lump-sum benefit of \$3,000 payable upon the death of a retired participant.

Plan Termination

Although not presently contemplated, the Board has the right to terminate the Plan at any time, subject to limitations. In the event of termination, after payment of expenses, accumulated contributions would be returned to the participants, and the remaining assets distributed on a pro rata method to the participants based on accrued benefits. Participating employers would not receive any Plan assets.

B. Net Pension Liability

The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of December 31, 2021. Adjustments to roll forward the total pension liability include service cost, interest on total pension liability, and benefit payments. The net pension liability is the difference between the total pension liability and the fiduciary net position as of December 31, 2021.

EL PASO COUNTY PUBLIC HEALTH
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2021

NOTE C - Other Information (continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of December 31, 2021:

Inflation	2.50%
Salary increases	Graded by service, from 8% to 3%
Investment rate of return	7%, net of investment expenses. This is based on an inflation rate of 2.50% and a real rate of return of 4.50%.

Mortality rates were based on the RP-2000 Sex-Distinct Mortality Table projected generationally using Projection Scale MP-2017. Mortality rates used for disabled members were based on the RP-2000 Disabled Mortality Table projected generationally using Projection Scale MP-2017. The Plan's last actuarial experience study was for the period from January 1, 2013, to December 31, 2017

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2021, are summarized in the following table (the rates shown below exclude the inflation component):

Asset Class	Long-Term Expected Real Rate of Return
Equities	6.59%
Fixed Income	3.36%
Real Assets	5.66%
Diversifying Alternative Investments	5.04%

Discount Rate

The discount rate used to measure the total pension liability as of December 31, 2021, was 7%. The projection of cash flows used to determine the discount rate assumed that employer contributions will continue to follow the current funding policy adopted by the Retirement Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments of 7% was applied to all periods of projected benefit payments to determine the total pension liability.

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE C - Other Information (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Department's proportionate share of the net pension liability, calculated using the discount rate of 7%, as well as what the Department's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6%) or 1-percentage-point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Department's proportionate share of the net pension liability	\$ 15,332,834	\$ 10,808,438	\$ 7,034,019

C. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the Department reported a liability of \$10,808,438 for its proportionate share of the Plan's net pension liability. The Department's proportion of the net pension liability was based on its contributions to the Plan for the calendar year 2021 relative to the total contributions of participating employers to the Plan. The Department's proportion was 5.43%, which was an increase of 0.48% from its proportion measured at prior year.

For the year ended December 31, 2021, the Department's portion of the Plan's recognized pension expense totaled \$2,137,128. The Department reported Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual experience	\$ 459,284	\$ (386,643)
Difference between projected and actual assumptions	9,233,475	(17,044,286)
Net difference between projected and actual earnings on pension plan investments	-	(2,298,258)
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,845,929	(171,957)
Total	\$ 11,538,688	\$ (19,901,144)

Amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31	Deferred Amount
2022	\$ (303,762)
2023	(2,591,675)
2024	(3,360,003)
2025	(2,107,016)
Total	\$ (8,362,456)

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE C - Other Information (continued)

4. Postemployment Benefits Other Than Pensions (OPEB)

A. Plan Description and Provisions

Employees of the Department are provided with OPEB through El Paso County's OPEB Plan, a cost-sharing multiple-employer defined benefit post-employment health care plan that covers eligible current and retired employees of the Department. The El Paso County Board of Commissioners (the "Board of Commissioners") has the authority to amend the contributions and terms of the plan at will. To enroll in the retiree medical plans, the employee must be enrolled in a medical plan at the time of retirement and satisfy the following age and service requirements:

- Normal retirement begins at age 62 with full benefits. Employees hired before 2013 are required to accrue a minimum of five years of service, which those hired in 2013 or later must accrue a minimum of eight years of service.
- Early retirement can begin as early as age 55 if the employee has achieved credited service of five years (if hired before 2013) or eight years (if hired in 2013 or later).
- Special early retirement is available with a minimum of age plus years of service equal to 75. If hired in 2016 or later, an employee must have a minimum of age of 50 plus years of service to attain eligibility through the Rule of 75.
- Spouses of eligible employees and dependent children may also enroll in the plan.

No assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided

The Department provides medical benefits for retirees under age 65 which are the same as those provided for active employees. The medical plan is a self-funded EPO using the United Healthcare Choice Plus network and administered by UMR. The plan has a deductible of \$2,000 for individuals and \$4,000 for families. The maximum out-of-pocket is \$3,000 for individuals and \$7,000 for families. Coinsurance generally is 75%. Prescription benefits are managed by Express Scripts and have copays that vary from \$6 for generic drugs up to \$200 for non-preferred specialty drugs. For retirees age 65 and over, medical benefits are the fully insured Humana Medicare advantage plan and the Humana Medicare Part D prescription plan administered by Retiree First.

Contributions

The Department generally provides a subsidy for retirees, depending on age and years of service at the time of retirement. Retirees pay the difference between the premium and the Department subsidy. Spouses and dependents of retirees pay 100% of the additional premium costs above the retiree cost. The benefits are funded on a pay-as-you-go basis.

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE C - Other Information (continued)

The tables below show the 2021 retiree, Department, and total monthly contributions:

Years of Service	Under 65, Retired 2004 through 2021		
	Retiree	County	Total
< 8 years	\$ 817.15	\$ -	\$ 817.15
8-14 years	\$ 367.71	\$ 449.44	\$ 817.15
15-19 years	\$ 204.28	\$ 612.87	\$ 817.15
20+ years	\$ -	\$ 817.15	\$ 817.15
Spouse	\$ 753.63	\$ -	\$ 753.63

Years of Service	Under 65, Elected and Appointed Officials		
	Retiree	County	Total
< 4 years	\$ 817.15	\$ -	\$ 817.15
4-7 years	\$ 408.57	\$ 408.58	\$ 817.15
8+ years	\$ -	\$ 817.15	\$ 817.15
Spouse	\$ 753.63	\$ -	\$ 753.63

Years of Service	Medicare-Eligible		
	Retiree	County	Total
< 8 years	\$ 215.69	\$ -	\$ 215.69
8-14 years	\$ 97.07	\$ 118.62	\$ 215.69
15-19 years	\$ 53.92	\$ 161.77	\$ 215.69
20+ years	\$ -	\$ 215.69	\$ 215.69

Years of Service	Medicare-Eligible, Elected Officials		
	Retiree	County	Total
< 4 years	\$ 215.69	\$ -	\$ 215.69
4-7 years	\$ 107.84	\$ 107.85	\$ 215.69
8+ years	\$ -	\$ 215.69	\$ 215.69

B. OPEB Liabilities, OPEB Expense (Income), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2021, the Department reported a liability of \$6,637,081 for its proportionate share of the collective total OPEB liability. The total OPEB liability was measured as of January 1, 2021, and the collective total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation as of that date. The proportionate share of the collective total OPEB liability has been calculated based on each component unit's projected payments as benefits come due over the long term as compared to the total projected payments of all entities that make benefit payments. At January 1, 2021, the Department's proportion was 3.38 %, which is consistent with its proportionate measurement at prior year.

For the year ended December 31, 2021, the Department recognized OPEB expense of \$948,149. At December 31, 2021, the Department reported Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB from the following sources:

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE C - Other Information (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 462,780	\$ (307,097)
Changes in assumptions	1,934,140	(182,249)
Department contributions subsequent to the measurement date	138,789	-
Total	\$ 2,535,709	\$ (489,346)

An amount of \$138,789 reported as deferred outflows related to OPEB resulting from Department contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2022. Other amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31	Deferred Amount
2022	\$ 533,770
2023	533,770
2024	312,998
2025	326,329
2026	194,859
Thereafter	5,848
Total	\$ 1,907,574

Actuarial Assumptions

The actuarial assumptions used in the valuation represent a reasonable long-term expectation of future OPEB outcomes. The assumptions are tested with each valuation for ongoing reasonableness and are updated if appropriate. The proportionate share of the collective total OPEB liability was determined using the following methodologies:

Measurement Date	January 1, 2021
Valuation Date	January 1, 2021
Census Data	All data was provided by El Paso County. The census data was provided in December 2020.
Liability Components	<p><u>Medical</u>: A liability exists for the implicit subsidy due to age. A liability also exists due to explicit employer contribution for retirees.</p> <p><u>Dental</u>: Dental and vision benefits are provided to retirees but do not have an explicit or implicit liability.</p>
Cost Method	Entry age normal, determined as a level percent of projected pay.

EL PASO COUNTY PUBLIC HEALTH
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2021

NOTE C - Other Information (continued)

Funding Policy	Pay as you go
Discount Rate	1.93% Source: S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2020
Payroll Growth	2.5% Provided by El Paso County
General Inflation	2.5% Per year
Mortality Rate	RP-2000 Mortality Table Projected Generationally with Scale MP-2017
Termination Before Retirement	Source: Pension valuation as of 1/1/2020

Sample Rates		
Years of Service	Male	Female
0	20.0%	20.0%
1	18.0%	18.0%
2	13.0%	17.0%
3	12.5%	14.0%
4	10.0%	13.0%
5	9.0%	11.0%
10	5.5%	7.0%
15	3.5%	4.5%
16+	3.0%	4.0%

Disability Rate Source: Pension valuation as of 1/1/2020

Age	Rate
20	0.02%
25	0.03%
30	0.04%
35	0.06%
40	0.09%
45	0.13%
50	0.20%
55+	0.35%

EL PASO COUNTY PUBLIC HEALTH
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2021

NOTE C - Other Information (continued)

Retirement Rate Source: Pension valuation as of 1/1/2020

Sample Rates		
Age	Reduced Pension	Unreduced Pension
<=49		30%
50		30%
55	5%	20%
56	5%	15%
57	7%	15%
58	5%	15%
59	7%	15%
60	2%	15%
65		25%
67		25%

Participation Rate 59% of active employees are assumed to elect the County's healthcare coverage in retirement.

Spousal Coverage Current active employees: 38% of actives are assumed to be married. 18% of electing retirees are assumed to elect coverage for their spouse. Husbands are assumed to be 3 years older than their wives unless actual spouse age is available.

Current retired employees: Actual spouse information is used where available; otherwise husbands are assumed to be 3 years older than their wives.

Medical Trend Rate The medical claims and premiums are assumed to increase at the following rates.
 Source: Price Waterhouse Coopers 2020 Assumption and Disclosure Survey

Year	Trend Rate
2021	5.6%
2022	5.4%
2023	5.2%
2024+	5.0%

Medical Aging Factors Source: Society of Actuaries 2013 Study "Health Care Costs - From Birth to Death"

Age	Male	Female
50	1.197	1.488
55	1.570	1.733
60	2.023	2.022
65	0.933	0.886

EL PASO COUNTY PUBLIC HEALTH
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2021

NOTE C - Other Information (continued)

Admin Costs

FY 2021	
PMPM	\$ 53.77
Annual Trend	3%

Changes in Assumptions

Several factors affected the actuarial assumptions used to calculate the Department's proportionate share of the collective total OPEB liability for calendar year 2021. Discount rate decreased from 3.10% to 1.93%. Total impact on liability was an increase of \$1,336,592 for 2021.

Sensitivity of the Department's Proportionate Share of the Collective Total OPEB Liability to Changes in the Discount Rate

The following table presents the Department's proportionate share of the collective total OPEB liability, as well as what the Department's proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.93%) or 1-percentage-point higher (2.93%) than the current discount rate:

	<u>1% Decrease (0.93%)</u>	<u>Discount Rate (1.93%)</u>	<u>1% Increase (2.93%)</u>
Total OPEB Liability	\$ 8,213,374	\$ 6,637,081	\$ 5,468,049

Sensitivity of the Department's Proportionate Share of the Collective Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following table presents the Department's proportionate share of the collective total OPEB liability, as well as what the Department's proportionate share of the collective total OPEB liability would be if it were calculated using healthcare cost trend rate that is 1-percentage-point lower (4.8%) or 1-percentage-point (6.8%) higher than the current healthcare cost trend rate:

	<u>1% Decrease (4.8%)</u>	<u>Trend Rate (5.8%)</u>	<u>1% Increase (6.8%)</u>
Total OPEB Liability	\$ 5,381,461	\$ 6,637,081	\$ 8,365,997

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE C - Other Information (continued)

5. Construction and Other Significant Commitments

At year-end, there were projects under construction with commitments of:

December 31, 2021 Projects	Spent to Date	Amount to Complete Projects in 2022
General Fund Projects	\$ 75,826	\$ 152,052

EL PASO COUNTY PUBLIC HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021



El Paso County Public Health Employees setting up at a mobile COVID-19 Lab

REQUIRED SUPPLEMENTARY INFORMATION

EL PASO COUNTY PUBLIC HEALTH
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES				
Charges to El Paso County for programs	\$ 4,459,149	\$ 1,126,037	\$ 1,126,037	\$ -
Intergovernmental and other grants	12,985,571	23,752,633	19,237,093	(4,515,540)
Licenses, fees, and permits	3,379,744	3,379,744	3,344,459	(35,285)
Interest income	-	-	2,353	2,353
Miscellaneous	13,620	13,620	43,757	30,137
Total Revenues	<u>20,838,084</u>	<u>28,272,034</u>	<u>23,753,699</u>	<u>(4,518,335)</u>
EXPENDITURES				
Health and welfare	21,706,648	29,780,276	22,021,351	7,758,925
Capital outlay	-	210,764	172,468	38,296
Total Expenditures	<u>21,706,648</u>	<u>29,991,040</u>	<u>22,193,819</u>	<u>7,797,221</u>
Net Change in Fund Balance	<u>\$ (868,564)</u>	<u>\$ (1,719,006)</u>	<u>\$ 1,559,880</u>	<u>\$ 3,278,886</u>

See the accompanying independent auditors' report.

EL PASO COUNTY PUBLIC HEALTH
 BUDGETARY COMPARISON SCHEDULE
 BUDGET TO GAAP RECONCILIATION
 FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE A - Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

	<u>General Fund</u>
Sources/Inflows of Resources	
Total revenues - budgetary basis from the schedule of revenues, expenditures and changes in fund balance - budget and actual	\$ 23,753,699
Noncash federal vouchers and supplies revenue is not an inflow for budgetary purposes but is included as revenue for financial reporting purposes	<u>7,523,815</u>
Total operating and non-operating revenues - GAAP basis from the statement of revenues, expenditures and changes in fund balance	<u><u>31,277,514</u></u>
Sources/Outflows of Resources	
Total expenditures - budgetary basis from the schedule of revenues, expenditures and changes in fund balance - budget and actual	22,193,819
Noncash federal vouchers and supplies expenditure is not an inflow for budgetary purposes but is included as expenditure for financial reporting purposes	7,523,815
Accrued wages are not outflows of budgetary resources but expenditures for financial reporting purposes	<u>56,332</u>
Total operating and non-operating expenditures - GAAP basis from the statement of revenues, expenditures and changes in fund balance	<u><u>\$ 29,773,966</u></u>

EL PASO COUNTY PUBLIC HEALTH
SCHEDULE OF THE DEPARTMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
EL PASO COUNTY RETIREMENT PLAN
LAST 8 FISCAL YEARS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Department's proportion (percentage) of the collective net pension liability	5.43%	4.95%	4.62%	4.84%	4.87%
Department's proportionate share of the collective pension liability	\$ 10,808,438	\$ 30,152,040	\$ 17,347,114	\$ 19,166,683	\$ 7,236,748
Covered payroll	\$ 9,553,636	\$ 8,810,509	\$ 7,466,028	\$ 7,462,892	\$ 7,264,690
Department's proportionate share of the net pension liability as a percentage of its covered payroll	113.13%	342.23%	232.35%	256.83%	99.62%
Plan fiduciary net pension as a percentage of the total pension liability	72.66%	41.42%	51.73%	47.66%	72.07%
	<u>2016</u>	<u>2015</u>	<u>2014</u>		
Department's proportion (percentage) of the collective net pension liability	4.66%	4.85%	5.15%		
Department's proportionate share of the collective pension liability	\$ 7,502,307	\$ 7,539,460	\$ 6,422,570		
Covered payroll	\$ 6,587,399	\$ 6,445,453	\$ 6,654,364		
Department's proportionate share of the net pension liability as a percentage of its covered payroll	113.89%	116.97%	96.52%		
Plan fiduciary net pension as a percentage of the total pension liability	68.22%	67.55%	72.66%		

The Department implemented GASB Statement No. 68 in fiscal year 2015. Information for years prior to fiscal year 2014 is unavailable.

See the accompanying independent auditors' report.

EL PASO COUNTY PUBLIC HEALTH
SCHEDULE OF THE DEPARTMENT'S
PENSION CONTRIBUTIONS AND RELATED RATIOS
LAST 8 FISCAL YEARS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contributions	\$ 764,291	\$ 704,839	\$ 597,283	\$ 596,997	\$ 581,176
Contributions in relation to the contractually required contribution	<u>\$ (764,291)</u>	<u>\$ (704,839)</u>	<u>\$ (597,283)</u>	<u>\$ (596,997)</u>	<u>\$ (581,176)</u>
Contribution deficiency (excess)	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Covered payroll	\$ 9,553,636	\$ 8,810,509	\$ 7,466,028	\$ 7,462,892	\$ 7,264,690
Contribution as a percentage of covered payroll	8%	8%	8%	8%	8%
	<u>2016</u>	<u>2015</u>	<u>2014</u>		
Contractually required contributions	\$ 526,992	\$ 515,782	\$ 531,101		
Contributions in relation to the contractually required contribution	<u>\$ (526,992)</u>	<u>\$ (515,782)</u>	<u>\$ (531,101)</u>		
Contribution deficiency (excess)	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>		
Covered payroll	\$ 6,587,399	\$ 6,445,453	\$ 6,654,364		
Contribution as a percentage of covered payroll	8%	8%	7.98%		

The Department implemented GASB Statement No. 68 in fiscal year 2015. Information for years prior to fiscal year 2014 is unavailable.

See the accompanying independent auditors' report.

EL PASO COUNTY PUBLIC HEALTH
 SCHEDULE OF THE DEPARTMENT'S PROPORTIONATE SHARE
 OF THE COLLECTIVE TOTAL OPEB LIABILITY
 LAST 4 FISCAL YEARS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Department's proportion (percentage) of the collective total OPEB liability	3.38%	3.38%	2.88%	2.88%
Department's proportionate share of the collective total OPEB liability	\$ 6,637,081	\$ 5,199,110	\$ 4,004,779	\$ 4,301,825
Department's covered-employee payroll	\$ 8,172,429	\$ 7,973,101	\$ 7,980,930	\$ 7,711,043
Department's proportionate share of the collective total OPEB liability as a percentage of its covered-employee payroll	81.21%	65.21%	50.18%	55.79%

* The amounts presented for each fiscal year were determined as of December 31.

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to ten years as information becomes available.

See the accompanying independent auditors' report.

EL PASO COUNTY PUBLIC HEALTH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2021

1. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with US GAAP and are appropriated for all government funds. All annual appropriations lapse at fiscal year-end. Appropriations in governmental funds are encumbered upon issuance of purchase orders, contracts, or other forms of legal commitments. While appropriations lapse as of the end of the fiscal year, the succeeding year's budget resolution specifically provides for the re-appropriation of year-end encumbrances if the Board of Health so chooses. Encumbrances outstanding as of December 31, 2021, do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. Public Health's managers may make transfers of appropriations within a fund. Increases in overall expenditures require approval from the Board of Health. Public Health follows these procedures in establishing the budgetary data reflected in the financial statements:

- A preliminary balanced budget is presented to the Board of Health.
- Prior to December 31, the budget is legally enacted through passage of an appropriation resolution.
- Any revisions that alter the total expenditures of any fund must be approved by the Board of Health by passage of a resolution.
- No fund had excesses of expenditures over appropriations for the year ended December 31, 2021.

2. Postemployment Benefits Other Than Pension (OPEB)

No assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of assumptions. Changes of assumptions and other inputs for 2021 reflect the effects of change in the discount rate being decreased from 3.10% to 1.93%.

III. STATISTICAL SECTION

**EL PASO COUNTY PUBLIC HEALTH
STATISTICAL SECTION
(Unaudited)**

This part of the El Paso County Public Health's (the "Department") Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Department's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the Department's financial performance and fiscal health have changed over time.

Schedule 1	Net Position by Component
Schedule 2	Changes in Net Position
Schedule 3	Fund Balances, Governmental Funds
Schedule 4	Changes in Fund Balances, Governmental Funds

Revenue Capacity

This schedule contains information to help the reader assess the Department's major revenue sources.

Schedule 5	Top Ten Revenue Sources
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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Department's financial activities take place.

Schedule 6	Demographic and Economic Statistics
Schedule 7	Principal Employers

Operating Information

These schedules contain staffing, operating indicators, facility comparisons, and types of assets to help the user understand how the information in the Department's financial report relates to the services the Department provides and the activities it performs.

Schedule 8	Full-Time Equivalent Employees by Function/Division
Schedule 9	Operating Indicators by Function/Program
Schedule 10	Facilities by Function/Program
Schedule 11	Capital Asset Statistics by Function

FINANCIAL TRENDS

**Schedule 1 - Unaudited
El Paso County Public Health
Net Position by Component
Last Ten Fiscal Years**

	Fiscal Year				
	2021	2020	2019	2018	2017
Governmental Activities					
Net investment in capital assets	\$ 2,929,405	\$ 2,968,271	\$ 338,960	\$ 457,476	\$ 308,124
Restricted	233,632	415,609	360,111	360,111	311,320
Unrestricted	(16,329,232)	(15,762,024)	(12,470,186)	(12,470,186)	(3,402,796)
Total Governmental Activities Net Position	<u><u>\$(13,166,195)</u></u>	<u><u>\$(12,378,144)</u></u>	<u><u>\$(11,771,115)</u></u>	<u><u>\$(11,652,599)</u></u>	<u><u>\$(2,783,352)</u></u>

	Fiscal Year				
	2016	2015	2014	2013	2012
Governmental Activities					
Net investment in capital assets	\$ -	\$ 10,713	\$ 43,209	\$ 102,652	\$ 191,984
Restricted	299,182	293,789	285,884	315,844	300,311
Unrestricted	(3,489,592)	(3,879,481)	2,437,421	2,482,548	2,004,220
Total Governmental Activities Net Position	<u><u>\$(3,190,410)</u></u>	<u><u>\$(3,574,979)</u></u>	<u><u>\$ 2,766,514</u></u>	<u><u>\$ 2,901,044</u></u>	<u><u>\$ 2,496,515</u></u>

Data Source:
Statement of Net Position
El Paso County Public Health Financial Statements

**Schedule 2 - Unaudited
El Paso County Public Health
Changes in Net Position
Last Ten Fiscal Years**

Expenses	Fiscal Year				
	2021	2020	2019	2018	2017
Governmental activities					
Health and welfare	\$ 32,065,565	\$ 33,261,530	\$ 28,180,456	\$ 27,038,371	\$ 23,854,639
Program Revenues					
Charges for services					
Health and welfare	9,274,938	12,726,861	4,234,542	3,532,657	7,763,528
Operating grants and contributions					
Health and welfare	21,956,466	19,836,195	20,578,026	21,171,307	16,407,076
General Revenues					
Interest income	2,353	25,085	83,123	62,277	34,888
Miscellaneous	43,757	66,360	37,748	22,382	56,205
Total Revenues	31,277,514	32,654,501	24,933,439	24,788,623	24,261,697
Changes in Net Position	\$ (788,051)	\$ (607,029)	\$ (3,247,017)	\$ (2,249,748)	\$ 407,058

Expenses	Fiscal Year				
	2016	2015	2014	2013	2012
Governmental activities					
Health and welfare	\$ 23,621,873	\$ 23,846,915	\$ 24,856,444	\$ 25,147,452	\$ 24,913,815
Program Revenues					
Charges for services					
Health and welfare	7,313,423	6,756,410	5,989,446	5,838,029	5,771,840
Operating grants and contributions					
Health and welfare	16,618,193	17,121,635	18,655,138	19,666,508	18,119,214
General Revenues					
Interest income	18,479	3,171	2,262	2,478	6,007
Miscellaneous	56,347	46,776	75,068	44,966	72,294
Total Revenues	24,006,442	23,927,992	24,721,914	25,551,981	23,969,355
Changes in Net Position	\$ 384,569	\$ 81,077	\$ (134,530)	\$ 404,529	\$ (944,460)

Data Source:
Statement of Activities
El Paso County Public Health Financial Statements

**Schedule 3 - Unaudited
El Paso County Public Health
Fund Balances, Governmental Funds
Last Ten Fiscal Years**

	Fiscal Year				
	2021	2020	2019	2018	2017
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	233,632	415,609	360,111	339,472	311,320
Assigned	-	-	-	-	-
Unassigned	8,420,785	6,735,260	4,085,409	4,269,840	4,790,114
Committed	-	-	-	-	-
Total General Fund	<u><u>\$ 8,654,417</u></u>	<u><u>\$ 7,150,869</u></u>	<u><u>\$ 4,445,520</u></u>	<u><u>\$ 4,609,312</u></u>	<u><u>\$ 5,101,434</u></u>

	Fiscal Year				
	2016	2015	2014	2013	2012
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	299,182	293,789	285,884	315,844	300,311
Assigned	-	-	1,078,807	973,463	1,256,942
Unassigned	4,488,929	3,784,703	2,437,421	2,482,548	2,004,220
Committed	-	-	-	-	-
Total General Fund	<u><u>\$ 4,788,111</u></u>	<u><u>\$ 4,078,492</u></u>	<u><u>\$ 3,802,112</u></u>	<u><u>\$ 3,771,855</u></u>	<u><u>\$ 3,561,473</u></u>

Data Source:
Governmental Fund Balance Sheet
El Paso County Public Health Financial Statements

**Schedule 4 - Unaudited
El Paso County Public Health
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years**

	Fiscal Year				
	2021	2020	2019	2018	2017
Revenues					
Charges to El Paso County for programs	\$ 1,126,037	\$ 8,022,775	\$ 3,856,061	\$ 3,392,167	\$ 3,326,486
Intergovernmental and other grants	26,760,908	21,608,680	17,386,107	17,860,319	17,431,290
Licenses, fees, and permits	3,344,459	2,931,601	3,570,400	3,451,478	3,412,828
Interest income	2,353	25,085	83,123	62,277	34,888
Miscellaneous	43,757	66,360	37,748	22,382	56,205
Total Revenues	31,277,514	32,654,501	24,933,439	24,788,623	24,261,697
Expenditures					
Current					
Health and welfare	29,601,498	27,162,217	25,097,231	25,065,927	23,631,654
Capital outlay	172,468	2,786,935	-	214,818	316,720
Total Expenditures	29,773,966	29,949,152	25,097,231	25,280,745	23,948,374
Excess of revenues over (under) expenditures	1,503,548	2,705,349	(163,792)	(492,122)	313,323
Fund balance at beginning of year	7,150,869	4,445,520	4,609,312	5,101,434	4,788,111
Fund balance at end of year	\$ 8,654,417	\$ 7,150,869	\$ 4,445,520	\$ 4,609,312	\$ 5,101,434

	Fiscal Year				
	2016	2015	2014	2013	2012
Revenues					
Charges to El Paso County for programs	\$ 3,285,804	\$ 3,285,804	\$ 3,285,804	\$ 3,285,804	\$ 3,285,804
Intergovernmental and other grants	17,428,129	17,642,568	18,661,552	19,666,508	18,119,214
Licenses, fees, and permits	3,217,683	2,949,673	2,697,228	2,552,225	2,486,036
Interest income	18,479	3,171	2,262	2,478	6,007
Miscellaneous	56,347	46,776	75,068	44,966	72,294
Total Revenues	24,006,442	23,927,992	24,721,914	25,551,981	23,969,355
Expenditures					
Current					
Health and welfare	23,296,823	23,651,612	24,691,657	25,341,599	24,796,820
Capital outlay	-	-	-	-	-
Total Expenditures	23,296,823	23,651,612	24,691,657	25,341,599	24,796,820
Excess of revenues over (under) expenditures	709,619	276,380	30,257	210,382	(827,465)
Fund balance at beginning of year	4,078,492	3,802,112	3,771,855	3,561,473	4,388,938
Fund balance at end of year	\$ 4,788,111	\$ 4,078,492	\$ 3,802,112	\$ 3,771,855	\$ 3,561,473

Data Source:
Statement of Revenue, Expenditures and Changes in Fund Balance
El Paso County Public Health Financial Statements

REVENUE CAPACITY

Schedule 5 - Unaudited
El Paso County Public Health
Top Ten Revenue Sources
Current Year and Nine Years Ago

Revenue Source	2021			2012		
	Revenue	Rank	Percentage of Total Revenue	Revenue	Rank	Percentage of Total Revenue
Federal Reimbursements	\$ 8,064,815	1	30.47%	\$ -	-	-%
Noncash Federal WIC	7,523,815	2	28.42%	-	-	-%
WIC Contract	3,266,301	3	12.34%	2,690,834	2	24.18%
Immunization Contract Core	1,696,635	4	6.41%	-	-	-%
El Paso County	1,111,037	5	4.20%	3,285,804	1	29.53%
Emergency Preparedness Grant	1,100,810	6	4.16%	-	-	-%
Nurse Home Visitor Grant	1,083,216	7	4.09%	1,185,288	3	10.65%
Vital Statistics Fees	1,025,057	8	3.87%	708,933	5	6.37%
Food Services Fees	960,104	9	3.63%	621,916	6	5.59%
Immunization Contract #3	638,505	10	2.41%	-	-	-%
State Per Capita Grant	-	-	-%	825,027	4	7.41%
Family Planning Contract	-	-	-%	565,053	7	5.08%
Bio Terrorism Grant	-	-	-%	541,476	8	4.87%
Clinic Fees	-	-	-%	377,388	9	3.39%
Tobacco Settlement	-	-	-%	325,664	10	2.93%
El Paso County Public Health Total Revenue	<u>\$ 26,470,295</u>			<u>\$ 11,127,383</u>		

Data Source:
Statement of Revenue, Expenditures and Changes in Fund Balance
El Paso County Public Health Financial Statements



El Paso County Public Health WIC staff posing for the summer 2021 Healthy Eating campaign

DEMOGRAPHIC AND ECONOMIC INFORMATION

**Schedule 6 - Unaudited
El Paso County Public Health
Demographic and Economic Statistics
Last Ten Calendar Years**

Year	Population *				Total Personal Income	Per Capita Personal Income **		
	Colorado	Change from Prior Period	El Paso County	Change from Prior Period		Colorado	El Paso County	El Paso County as a Percentage of Colorado
2021	5,812,069	0.07%	728,310	0.00%	39,438,712	69,016	54,151	78.46%
2020	5,807,719	0.85%	728,310	1.10%	36,825,059	63,522	51,117	80.47%
2019	5,758,736	1.11%	720,403	0.92%	34,598,539**	58,456	48,467	82.91%
2018	5,695,564	1.58%	713,856	2.09%	31,149,325	58,456	48,467	82.91%
2017	5,607,154	1.20%	699,232	2.01%	31,149,325	54,646	46,511	85.11%
2016	5,540,545	1.78%	688,227	1.77%	30,315,645	51,999	44,409	85.40%
2015	5,443,612	1.64%	674,630	1.18%	29,262,206	50,971	43,385	85.12%
2014	5,355,866	1.66%	662,874	1.47%	28,079,165	49,823	42,360	85.02%
2013	5,268,367	1.52%	655,150	1.31%	26,626,735	46,824	40,642	86.80%
2012	5,189,458	1.43%	645,678	2.42%	26,050,723	45,089	40,346	89.48%

Year	El Paso County Civilian Labor Force *			Public School Enrollment	Motor Vehicles Registered
	Employed	Unemployed	Unemployment Rate		
2021	353,420	14,490	4.10%	119,609	608,256
2020	384,918	27,714	7.20%	118,023	611,000
2019	347,862	9,740	2.80%	122,783	603,000
2018	349,709	15,737	4.50%	121,192	592,000
2017	329,377	11,199	3.40%	119,442	568,674
2016	311,612	9,854	3.20%	118,754	576,719
2015	293,736	14,200	4.60%	117,928	545,363
2014	278,409	14,199	5.10%	113,837	529,595
2013	274,091	21,325	8.00%	116,061	515,108
2012	301,831	26,259	8.70%	126,274	508,616

Notes:

* Data revised in 2021 with most recent information from the FRED Economic Data

** Data revised in 2021 with most recent information from the Bureau of Economic Analysis

Data Source:

El Paso County Clerk and Recorder
Colorado Department of Education
Colorado Division of Labor and Employment
Bureau of Economic Analysis
Federal Reserve Bank of St. Louis (FRED)

Schedule 7 - Unaudited
El Paso County Public Health
Principal Employers
Current Year and Nine Years Ago

<u>Employer</u>	<u>2021</u>			<u>2012</u>		
	<u>Percentage of Total El Paso County Employees</u>	<u>Rank</u>	<u>Employment</u>	<u>Percentage of Total El Paso County Employees</u>	<u>Rank</u>	<u>Employment</u>
Fort Carson	36,000	1	10.16%	29,000	1	10.52%
Peterson Air Force Base	10,650	2	3.01%	11,678	2	4.24%
Schriever Air Force Base	8,000	3	2.26%	8,124	3	2.95%
United States Air Force Academy	7,650	4	2.16%	6,522	4	2.37%
UHealth Memorial Health System	6,000	5	1.69%	4,700	5	1.71%
The Charter Spectrum West Region	4,900	6	1.38%	-	-	-%
Amazon	4,800	7	1.36%	-	-	-%
Penrose-St. Francis Health Services	3,560	8	1.01%	2,627	8	0.95%
School District #11 - Colorado Spgs	3,300	9	0.93%	3,980	6	1.44%
School District #20 - Air Academy	3,150	10	0.89%	2,750	7	1.00%
City of Colorado Springs	-	-	-	2,300	9	0.83%
El Paso County	-	-	-	2,100	10	0.76%
Total Employees	88,010			73,781		
El Paso County Total Employment *	354,188			275,544		

Note:

* State of Colorado, LMI Gateway, 2nd Qtr 2022 / 2012

Data Source:

Various, including Colorado Springs Chamber & EDC, Colorado Springs Business Journal, Colorado Department Labor and Employment, journals, annual reports and company web sites

OPERATING INFORMATION

Schedule 8 - Unaudited
El Paso County Public Health
Full-Time Equivalent Employees by Function/Division
Last Ten Fiscal Years

Function/Division	Full-Time Equivalent Employees				
	2021	2020	2019	2018	2017
Health and Welfare *	-	-	-	-	-
Administration	19.75	25.20	23.95	21.47	17.25
Disease Prevention & Control **	-	-	-	-	-
Health Promotion & Disease Prevention	28.00	26.80	25.80	24.53	29.00
Environmental Health Services	-	38.00	38.50	35.50	28.75
Health Prevention Services **	67.00	-	-	-	-
Health Services	20.35	68.00	69.75	66.50	67.00
Community Health Promotions	8.00	-	-	-	-
CD-TB	3.90	-	-	-	-
Public Health & Data Analytics	33.00	-	-	-	-
Total Employees	180.00	158.00	158.00	148.00	142.00

Function/Division	Full-Time Equivalent Employees				
	2016	2015	2014	2013	2012
Health and Welfare *	-	-	138.00	141.00	178.00
Administration	14.44	12.80	-	-	-
Disease Prevention & Control **	11.63	11.70	-	-	-
Health Promotion & Disease Prevention	-	-	-	-	-
Environmental Health Services	23.25	23.00	-	-	-
Health Prevention Services **	7.61	6.50	-	-	-
Health Services	81.17	80.00	-	-	-
Community Health Promotions	-	-	-	-	-
CD-TB	-	-	-	-	-
Public Health & Data Analytics	-	-	-	-	-
Total Employees	138.10	134.00	138.00	141.00	178.00

Notes:

* Data by Division not available

** Disease Prevention - Health Promotion

Data Source: El Paso County Public Health Budget

Schedule 9 - Unaudited
El Paso County Public Health
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Operating Indicators				
	2021	2020	2019	2018	2017
Health and Welfare					
Clinical Services					
Number of Vaccines Administered	3,796	2,623	12,087	8,897	11,100
Total Child Visits	*	*	1,456	1,812	2,033
Total Travel/Adult Visits	*	*	1,146	2,891	2,925
Environmental Health Services					
Total Food Safety Classes	1,105	989	1,288	983	963
Total Retail Food Inspections	3,838	1,444	4,322	5,894	5,792
Total Permits Issued - Onsite Wastewater Treatment System	680	616	588	606	597
Total Body Art Inspections in El Paso County	141	113	127	103	116
Total Childcare Inspections	302	149	313	241	255
Total Water Recreation Inspections	361	238	399	406	431
Total School Safety Inspections	310	9	13	40	63
Total Waste Tire Inspections	125	30	117	135	167
Total Construction Activity Permit Applications	129	107	110	84	66
Total Open Burning Permit Applications	15	30	38	36	32
Number of Complaints of Excessive Smoke and Dust Received	50	29	39	43	42

Function/Program	Operating Indicators				
	2016	2015	2014	2013	2012
Health and Welfare					
Clinical Services					
Number of Vaccines Administered	9,822	8,307	9,414	9,414	10,607
Total Child Visits	1,644	1,712	1,812	1,780	2,356
Total Travel/Adult Visits	2,855	2,109	2,007	2,007	1,980
Environmental Health Services					
Total Food Safety Classes	774	773	*	*	*
Total Retail Food Inspections	5,071	5,336	*	*	*
Total Permits Issued - Onsite Wastewater Treatment System	507	454	*	*	*
Total Body Art Inspections in El Paso County	106	125	*	*	*
Total Childcare Inspections	264	214	*	*	*
Total Water Recreation Inspections	437	456	*	*	*
Total School Safety Inspections	52	44	*	*	*
Total Waste Tire Inspections	182	129	*	*	*
Total Construction Activity Permit Applications	84	84	*	*	*
Total Open Burning Permit Applications	28	62	*	*	*
Number of Complaints of Excessive Smoke and Dust Received	50	40	*	*	*

Note:

* Data Source:

Department managers within each function/program

**Schedule 10 - Unaudited
 El Paso County Public Health
 Facilities by Function/Program
 Last Ten Fiscal Years**

Function/Program	Facilities				
	2021	2020	2019	2018	2017
Health and Welfare					
Union Facility *					
Clinical Services	No	No	No	No	No
WIC	No	No	No	No	No
Environmental Health	No	No	No	No	No
Community Services	No	No	No	No	No
Garden of The Gods Facility					
Clinical Services	Yes	Yes	Yes	Yes	Yes
WIC	Yes	Yes	Yes	Yes	Yes
Environmental Health	Yes	Yes	Yes	Yes	Yes
Community Services	Yes	Yes	Yes	Yes	Yes
Widefield Facility					
WIC	Yes	Yes	Yes	Yes	Yes
Fountain Facility					
WIC	Yes	Yes	Yes	Yes	No

Function/Program	Facilities				
	2016	2015	2014	2013	2012
Health and Welfare					
Union Facility *					
Clinical Services	No	No	No	No	No
WIC	No	No	No	No	No
Environmental Health	No	No	No	No	No
Community Services	No	No	No	No	No
Garden of The Gods Facility					
Clinical Services	Yes	Yes	Yes	Yes	Yes
WIC	Yes	Yes	Yes	Yes	Yes
Environmental Health	Yes	Yes	Yes	Yes	Yes
Community Services	Yes	Yes	Yes	Yes	Yes
Widefield Facility					
WIC	Yes	Yes	Yes	Yes	Yes
Fountain Facility					
WIC	No	No	No	No	No

Note:

* Changed facilities in 2011

Data Source:

Department managers within each function/program

**Schedule 11 - Unaudited
 El Paso County Public Health
 Capital Asset Statistics by Function
 Last Ten Fiscal Years**

Function	2021	2020	2019	2018	2017
Health and Welfare					
Equipment and Furniture & Fixtures	36	33	12	14	13
Vehicles	5	4	4	4	3
Electronic Health Record Systems	1	1	1	1	-
Leasehold Improvements WIC	1	1	1	1	-
Building	1	1	-	-	-
Land, Right-of-Way, Water Rights	1	1	-	-	-

Function	2016	2015	2014	2013	2012
Health and Welfare					
Equipment and Furniture & Fixtures	13	13	13	13	13
Vehicles	-	-	-	-	-
Electronic Health Record Systems	-	-	-	-	-
Leasehold Improvements WIC	-	-	-	-	-
Building	-	-	-	-	-
Land, Right-of-Way, Water Rights	-	-	-	-	-

Data Source:
 El Paso County Public Health Financial Capital Assets Records



El Paso County Public Health Director Susan Wheelan