

2022

EL PASO COUNTY PUBLIC HEALTH  
A COMPONENT UNIT OF EL PASO COUNTY, COLORADO

---

# ANNUAL COMPREHENSIVE FINANCIAL REPORT

---

FISCAL YEAR ENDED DECEMBER 31, 2022

# **El Paso County Public Health, Colorado**

A Component Unit of El Paso County, Colorado

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
For the year ended December 31, 2022

Prepared by:

El Paso County Financial Services, Finance Division

Nikki Simmons, CPA, Chief Financial Officer  
Debbie Perry, Finance Manager  
Jodi Pinell, Accounting Supervisor  
Jessica Lovato, CPA, Accounting Supervisor  
Kieu Bugg, Lead Accountant  
Justine Tabar, Lead Accountant  
JB Penner, Accountant  
Kristina North, Accountant  
Amy Reyes, Accountant  
Wendy Hellerud, Junior Accountant

**TABLE OF CONTENTS**

**I. INTRODUCTORY SECTION**

Transmittal Letter .....	7
Awards and Acknowledgements.....	11
Board Members and Administrative Personnel .....	12
Organizational Chart .....	13

**II. FINANCIAL SECTION**

Independent Auditors' Report .....	15
Management's Discussion and Analysis .....	19
<b>Basic Financial Statements:</b>	
<b>Government-Wide Financial Statements:</b>	
Statement of Net Position .....	29
Statement of Activities .....	30
<b>Fund Financial Statements:</b>	
Balance Sheet .....	32
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position .....	33
Statement of Revenues, Expenditures and Changes in Fund Balance .....	34
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities .....	35
<b>Notes to the Basic Financial Statements:</b>	
Note A - Summary of Significant Accounting Policies .....	37
Note B - Detailed Notes on All Funds .....	43
Note C - Other Information .....	47
<b>Required Supplementary Information:</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual .....	64
Budgetary Comparison Schedule - Budget to GAAP Reconciliation .....	65
Schedule of the Department's Proportionate Share of the Net Pension Liability .....	66
Schedule of the Department's Pension Contributions and Related Ratios .....	67
Schedule of the Department's Proportionate Share of the Collective Total OPEB Liability .....	68
Notes to Required Supplementary Information .....	69

**III. STATISTICAL SECTION**

<b>Financial Trends:</b>	
Net Position by Component .....	73
Changes in Net Position .....	74
Fund Balances, Governmental Funds .....	75
Changes in Fund Balances, Governmental Funds .....	76
<b>Revenue Capacity:</b>	
Top Ten Revenue Sources.....	78
<b>Demographic and Economic Information:</b>	
Demographic and Economic Statistics .....	81
Principal Employers .....	82
<b>Operating Information:</b>	
Full-Time Equivalent Employees by Function/Division .....	84
Operating Indicators by Function/Program .....	85
Facilities by Function/Program .....	86
Capital Asset Statistics by Function .....	87

EL PASO COUNTY PUBLIC HEALTH  
ANNUAL COMPREHENSIVE FINANCIAL REPORT DECEMBER 31, 2022

---



El Paso County Public Health All-Staff Photo

## I. INTRODUCTORY SECTION



El Paso County Board of Health, Director Susan Wheelan and Deputy Director DeAnn Ryberg



Prevent • Promote • Protect

Office of the Director

1675 W. Garden of the Gods Rd., Suite 2044  
Colorado Springs, CO 80907  
(719) 578-3199 phone  
(719) 575-8664 fax  
[www.elpasocountyhealth.org](http://www.elpasocountyhealth.org)

June 22, 2023

## Transmittal Letter

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

State law requires that each local government publish within six months of the close of every fiscal year a complete set of audited financial statements annually. Publishing of this report is to fulfill the requirement for the fiscal year ended December 31, 2022.

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, 2022. 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 Colorado, is one of the top growth areas in both the state and the country. The 2023 population forecasts from the Colorado Department of Local Affairs have El Paso County's population estimated at 756,951. El Paso County is the most populous county in the state of Colorado and occupies 2,158 square miles. El Paso County Public Health (EPCPH) serves all residents of and visitors to El Paso County with 203 authorized full-time equivalent (FTE) employees, in addition to numerous part-time and contracted employees. Time-limited COVID-19 response grants currently fund 42 FTE positions, in addition to several part-time positions.

EPCPH is governed by a nine-member Board of Health, whose members are appointed by the El Paso County Board of County Commissioners 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 2022 began in January 2021 and included the following processes: provided monthly financial summary information to the El Paso County Board of Health'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 2021.

## **Mission**

EPCPH's mission is to promote and protect public health and environmental quality across El Paso County through people, prevention, and partnerships. EPCPH serves all residents and visitors to El Paso County, which includes the cities of Colorado Springs, Manitou Springs and Fountain, and the towns of Calhan, Green Mountain Falls, Monument, Palmer Lake, and Ramah. Public health is defined by the Institute of Medicine as "fulfilling society's interest in assuring conditions in which people can be healthy." Public health programs are targeted toward the general population and specific high-risk groups to aid in making healthy choices, improve community health and provide interventions to prevent the spread of disease.

## **Local economy**

There are several major industries located within, or in close proximity to, El Paso County's boundaries. These include five military installations and their supporting operations, semiconductor companies, automobile dealers, and large retailers, as well as several financial institutions, faith-based organizations, insurance companies, and nonprofit, charitable, and cultural organizations. El Paso County is also home to numerous athletic organizations, including the U.S. Olympic and Paralympic Committee - Team USA, which is based in Colorado Springs.

## **El Paso County Public Health 2022 activities and initiatives**

Throughout 2022, EPCPH continued ongoing COVID-19 response and recovery efforts, though the pace of acute disease response began to slow. This provided EPCPH the opportunity to gradually begin resuming core public health activities which had been put on hold during the pandemic. With the majority of staff fully engaged in response efforts for nearly three years, this required a methodical and strategic approach to re-assess and prioritize programmatic, agency, and community needs. To achieve this, EPCPH evaluated infrastructure, staffing and workforce, funding, and systematic processes as a framework to guide the focus of rebuilding and recovery.

## **COVID-19 Recovery**

EPCPH has been at the forefront of El Paso County's COVID-19 response, recovery, and resiliency efforts since our agency first began monitoring the novel virus in December 2019. In 2022 there was a marked shift in pandemic response, with a gradual, strategic and measured transition to more routine disease response and operations. As COVID-19 cases declined following the Omicron surge in early 2022, in addition to the increased use of rapid at-home COVID-19 tests, the demand for case investigations and contact tracing was reduced. During 2022, there was also a concerted effort at both the state and local level to transition COVID-19 testing and vaccinations to more traditional health care and medical settings. The need for large-scale vaccine points of dispensing (PODs) waned as residents were able to seek vaccinations from their medical providers, such as their primary care physician or local pharmacy. These shifts allowed our agency to resume core public health services, some of which had been on hold since early 2020, while moving further into the process of rebuilding and recovery after three intense years of pandemic response.

Recognizing the impact of the pandemic on the most vulnerable communities, EPCPH saw an opportunity in 2022 to offer additional support to individuals and families experiencing barriers to accessing community resources. The agency quickly launched a new care coordination program with the goal of providing individualized assistance in navigating community resources, and reducing barriers to services such as food, transportation, child care, housing, behavioral health, and more. Since its launch, three care coordinators (including one bilingual coordinator), have had more than 200 points of connection and outreach to local community organizations, participated in approximately 70 community events and meetings, and taken on more than 500 individual referrals. Our care coordination program is one of many EPCPH COVID-19 recovery efforts and demonstrates service excellence through customized care coordination and support for residents throughout El Paso County to achieve optimal health.

## **Workforce development initiatives**

EPCPH's most important asset is its dedicated and skilled workforce; however, like many other public health agencies and health care providers across the nation, we face the complex challenges of recruiting and maintaining a competent, resilient and qualified workforce. Following nearly three years of intense pandemic response, maintaining a healthy workforce and addressing mental health and burnout remained top priorities in 2022. To address these concerns, EPCPH prioritized staff wellness, offering numerous sessions on building resiliency, coping with burnout, mindfulness, and self-care. Through federal funding allocated to El Paso County, EPCPH was able to make available to our staff individual therapy and coaching sessions through the renowned Lyda Hill Institute for Human Resilience at the University of Colorado at Colorado Springs. Staff were able to anonymously register themselves and their family members for these sessions, at no cost.

In February 2022, El Paso County issued an employee engagement survey which measured staff satisfaction and encouraged feedback. EPCPH used the results of this survey to identify priority areas and create an action plan to address these top issues. The top areas identified were compensation, increased communication and connection and increased awareness among employees of El Paso County benefits. To address compensation, EPCPH utilized several strategies:

- Conducted a comprehensive salary study in coordination with El Paso County Human Resources and Public Sector Personnel Consultants in August of 2022 to adjust almost all staff pay to better align with market values
- Provided equity increases, bringing the agency's lowest-paid positions to the average salary midpoint
- Provided one-time end of year awards tied to performance appraisal scores

With these and other efforts focused on enhancing and maintaining a healthy Public Health workforce, we were able to assure our agency would be able to continue to be responsive to both ongoing and emergent community needs.

## **Data and analytics**

EPCPH's nationally recognized Public Health Data and Analytics (PHDA) Office, continues to be a key resource for the public and community partners through its provision of dashboards and other data tools to track health and disease trends and facilitate data-informed decision making among various community entities. Building on the success of these efforts, in 2022 PHDA expanded its work to build a local determinants of health dashboard to highlight numerous factors affecting health as well as developed comprehensive data analytics pertaining to youth suicide and substance misuse specifically focused on opioid and fentanyl use in our community. As development of these resources nears the final phases of completion, the overarching goal is to provide public-facing tools which provide easy access to community data for residents, community partners, community organizations, various stakeholders and the media. These efforts involve coordination with several El Paso County departments — District Attorney's Office, Coroner's Office, Justice Services, Sheriff's Office, Economic Development, Pikes Peak Workforce Center, the Department of Human Services, and more—to visualize available data for El Paso County.

## **Long-term planning**

As part of our mission, EPCPH collaborates with partner organizations and businesses to address complex issues impacting community health, such as homelessness, suicide prevention, substance use disorder, and health equity. We will continue to build on our work, leveraging our team's exceptional public health expertise and region's collective resources to improve the health and well-being of El Paso County.

In 2022, planning activities began for the next five-year iterations of required agency plans, including the agency's Strategic Plan and Workforce Development Plan. As of the writing of this report, EPCPH is in the process of solidifying the 2023-2027 Community Health Assessment (CHA) and Community Health Improvement Plan (CHIP) in collaboration with the Healthy Community Collaborative (HCC), an active consortium of over 60 representatives from local 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 CHA and CHIP are completed every five years, as outlined by the Colorado Public Health Act of 2008 and required for Public Health Accreditation Board (PHAB) accreditation. These plans will serve as frameworks to guide the work of EPCPH in 2023 and well into the future.

### **Awards and Acknowledgements**

EPCPH received the Certificate of Achievement for Excellence in Financial Reporting award from the Government Finance Officers Association (GFOA) for its fiscal years 2018, 2019, 2020, and 2021.

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.

We are proud of the progress we've made in 2022, which would not have been possible without our outstanding Board of Health, Board of County Commissioners, EPCPH Leadership and Management team, and County Budget and Finance team, whose contributions to prudent and transparent fiscal management has earned El Paso County Public Health national accolades. This support assures our Public Health team has the resources needed to help protect and improve the health of El Paso County communities. On behalf of the entire agency, I extend our gratitude to these entities and our partners for their dedication and for being an integral part of our Public Health team.

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, 2021

*Christopher P. Morrill*

Executive Director/CEO

**EL PASO COUNTY BOARD OF HEALTH**

**DECEMBER 31, 2022**

Dr. James Terbush, President

Doris Ralston, Vice President

Dr. Richard Vu, Board Member

Jack Briggs, Board Member

Ted Collas, Board Member

Ron Stephens, Monument Trustee

Cami Bremer, El Paso County Commissioner

Longinos Gonzalez Jr., El Paso County Commissioner

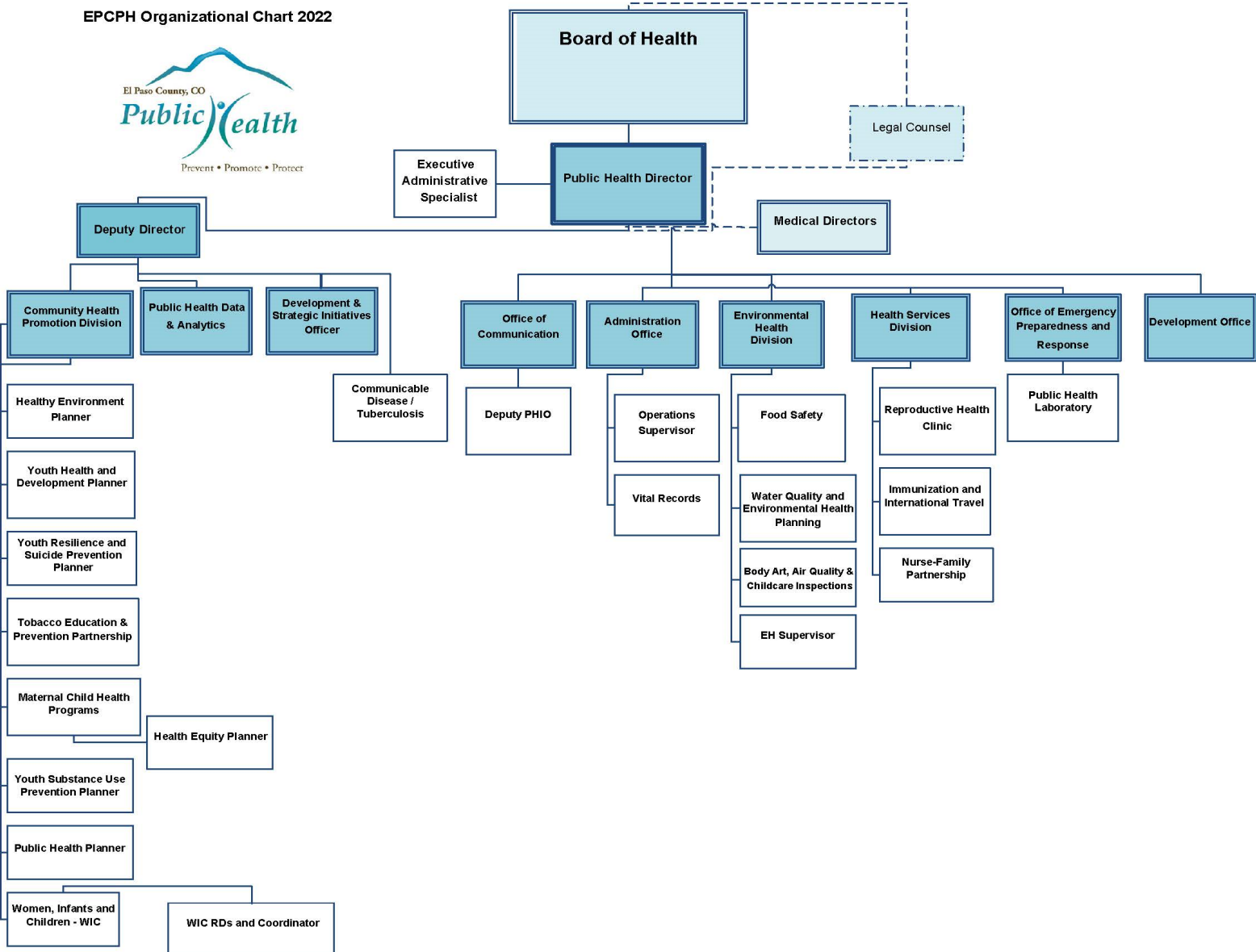
Dave Donelson, Colorado Springs City Council

**ADMINISTRATION**

Susan Wheelan, MBA, Public Health Director

# El Paso County Public Health Organizational Chart

EPCPH Organizational Chart 2022



Date Revised: 10/2022

## **II. FINANCIAL SECTION**



1900 16<sup>th</sup> Street  
Suite 1700  
Denver, CO 80202

T: 303.698.1883  
E: info@rubinbrown.com  
www.RubinBrown.com

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, 2022, 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 accompanying 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, 2022, 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.

#### **Emphasis Of A Matter**

As discussed in Note A.15, the Department adopted the provisions of Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinion was not modified with respect to this matter.

### **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 19 through 26, budgetary comparison schedules on page 64 and 65, 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 66 and 67 and the schedule of the Department's proportionate share of the collective total other postemployment benefits liability on page 68 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 auditors' 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 22, 2023 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 solely 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 the effectiveness of the Department's 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 22, 2023

EL PASO COUNTY PUBLIC HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2022  
(Unaudited)

El Paso County Public Health's (EPCPH) discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of EPCPH's financial activity, (c) identify changes in EPCPH'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 EPCPH's financial performance provides an overview of EPCPH's financial activities for the fiscal year ended December 31, 2022. Please read it in conjunction with EPCPH's financial statements, which begin on page 28, as well as the transmittal letter.

### Financial Highlights

- Throughout 2022, EPCPH continued ongoing COVID-19 response and recovery efforts, though the pace of acute disease response began to slow this year. EPCPH received American Rescue Plan Act (ARPA) funds in 2021 totaling \$16 million to continue to assist with the response to the COVID-19 pandemic through 2024. The majority of EPCPH's ARPA dollars spent in 2021 were spent on salaries for EPCPH's employees as they continued to work on COVID-19 related tasks. EPCPH also received two large grants from Epidemiology & Laboratory Capacity (ELC) from the Colorado Department of Public Health & Environment (CDPHE). The ELC I grant was received in 2020, totaling \$5.2 million and was fully utilized by July of 2022. The second ELC II grant was received in 2021 for \$12.4 million. In 2022, \$5.9 million was returned to the state, leaving \$6.5 million for EPCPH to spend. The ELC grants' main purpose was to fund personnel engaged in COVID-19 disease surveillance, case investigation, and to support testing. EPCPH also received ARPA funding from the State in the amount of \$1 million to fund additional core service positions. This funding ran from October 2021 through June of 2022.
- EPCPH saw an 18% increase in total assets from 2021 to 2022 in the amount of \$2.4 million. Multiple factors impacted the increase in total assets. The main factor resulting in the increase in total assets was a 32.2% increase in Cash from 2021 to 2022 in the amount of \$2 million. The increase in cash is attributed to three new grants received in 2022: a mpox grant along with two Centers for Disease Control and Prevention grants. In addition, EPCPH also retained unspent ARPA funds.
- EPCPH saw a minimal decrease in Total Deferred Outflows of Resources from 2021 to 2022 of \$430,071 or 3%. Even though there was a minimal decrease in Deferred Outflows, there was a negative swing in deferred outflows related to pension and a positive swing in deferred outflows related to OPEB that almost balanced each other out. There was a 15% decrease in deferred outflows related to pension in the amount of \$1.7 million. There was a 51% increase in deferred outflows related to OPEB in the amount of \$1.3 million. One factor impacting the decrease in deferred outflows related to pension was investment losses of \$49.8 million incurred in 2022 in the retirement plan. In addition, Benefit payments in the amount of \$46.5 million were offset by contributions of only \$36.9 million in the retirement plan as a whole. 2022 saw an increase in the number of retirees under the plan. Thus, all these factors impacted the deferred outflows related to pension for 2022. There were two key factors that impacted the deferred outflows related to OPEB in 2022. First, the health insurance plan provided to retirees over the age of 65 changed to a Medicare Advantage plan which has a much lower premium (about 36% lower) than the plan previously offered. This change reduced the County's liability for contributions in future years. Second, the discount rate increased from 1.93% to 2.26%. An increase in the discount rate results in a decrease in the liability. Both of these factors increased the deferred outflows related to OPEB.

## EL PASO COUNTY PUBLIC HEALTH

### MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2022

(Unaudited)

- EPCPH saw a 36.7% increase in total liabilities in the amount of \$7.5 million. The main area this increase was seen in was a 30.3% increase in Long Term Liabilities in the amount of \$5.4 million. This increase consisted mainly of the pension liability. The primary reason for the increase in pension liability is due to the investment losses incurred in 2022. The plan incurred investment losses of \$49.8 million in 2022. The total change in the pension liability was an increase of \$5.7 million. Also included in the increase in total liabilities is an increase in liabilities due within one year of \$413,115 or 58.3%. This increase also incorporates the increase in pension liability resulting from the investment losses incurred in the plan. The other significant factor impacting Total Liabilities was the 149% increase in Unearned Revenue of \$1.7 million. This \$1.7 million increase incorporates the unspent ARPA funds that will be transferred to 2023.
- There was also a 21.2% decrease in Total Deferred Inflows of Resources in the amount of \$4.3 million. This decrease was due to a 32% decrease in deferred inflows related to pension in the amount of \$6.4 million. There was an offsetting large increase in deferred inflows related to OPEB of 406% or \$2 million. Once again, deferred Inflows related to pension were impacted by multiple factors including: the investment losses suffered in the portfolio, an increase in number of retirees under the plan, and the employer pension contribution percentage change that started in 2022. And, Deferred Inflows related to OPEB increased due to the changes in the health insurance plan along with the change in the discount rate, discussed earlier. There is also a new category for 2022 labeled as Deferred inflows related to leases. This category shows \$55,669 and reflects the new GASB we are required to report on leases.
- In comparing the 2022 Statement of Activities to 2021, total program revenues increased by 7.8% or \$2.4 million. Similarly, expenditures increased by 9.2% from 2021 to 2022 in the amount of \$3 million. EPCPH saw a 12.6% increase in Operating Grants and Contributions in the amount of \$2.8 million. As mentioned earlier, EPCPH received three new grants in 2023 along with the ARPA funds that were expended. EPCPH also continued its focus on resuming core public health services, some of which had been on hold since early 2020. Thus, EPCPH incurred additional expenditures as they began resuming core public health services. They also incurred additional expenditures due to a 3.5% salary increase in January and mid-year compensation adjustments that were determined due to a thorough compensation study. Interest Income also saw an increase of \$117,341 due to the increase of cash on hand.
- Assets in the governmental funds saw an increase of 21% in the amount of \$2.2 million. This increase was largely attributable to the 32.2% increase in Cash and Cash Equivalents in the amount of \$2.0 million. EPCPH received three new grants in 2023 which resulted in a higher cash balance. EPCPH also had ARPA funds remaining which impacted the cash balance. As mentioned earlier, EPCPH has a new category in Total Assets for 2022 entitled Lease Receivable in the amount of \$57,423. This item satisfies the GASB No. 87 requirement for leases and reflects the present value of the remaining lease payments expected to be received for leases during their term. Liabilities in the governmental funds saw a significant increase in 2022 of 84.4% or \$1.7 million. This increase is attributable to a 149% increase in Unearned Revenue in the amount of \$1.7 million. Once again, this increase in Unearned Revenue of \$1.7 million is attributable to the underspent ARPA funds that will transfer to 2023.
- Revenues in the governmental funds increased from 2021 to 2022 by 8.2% in the amount of \$2.6 million. A large portion of this increase is attributable to a 7.4% increase in Intergovernmental and other grants in the amount of \$2.0 million. As mentioned previously, EPCPH received three new grants in 2022 along with the ARPA funds used. Other factors that resulted in increases in revenue were a 24.3% increase in Charges to El Paso County for programs in the amount of \$273,158. As mentioned earlier, the COVID-19 workload lessened in 2022 allowing EPCPH to resume core public health services which resulted in increased

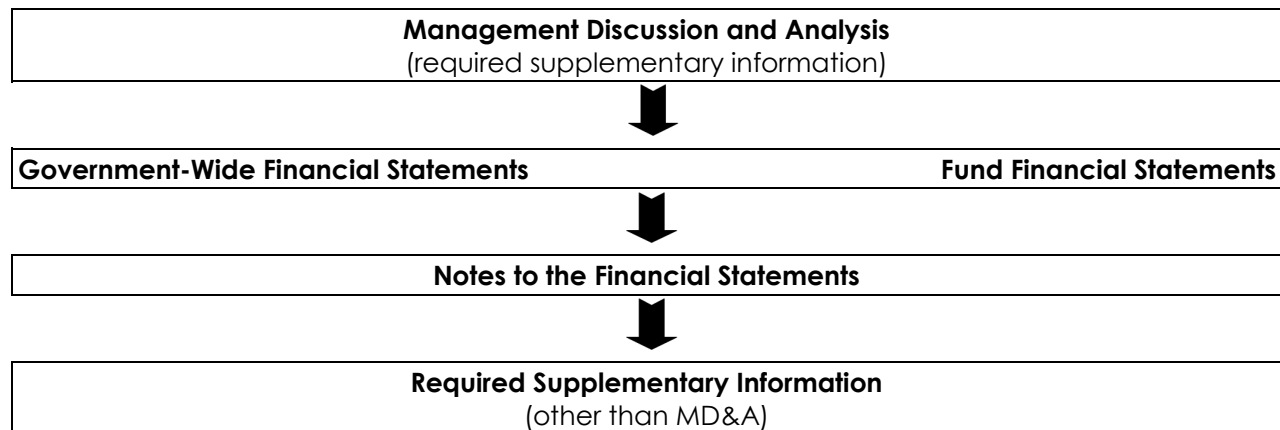
revenue. El Paso County also increased support to EPCPH in 2022 to accommodate the 3.5% employee raises put in place in January. EPCPH also saw a \$117,341 increase in Interest Income due to the increased level of cash on hand. Expenditures in the governmental funds increased by \$3.6 million or 12.2%. As explained, EPCPH continued its work to resume core public health services which resulted in increased expenditures related to those services. And, as discussed above, EPCPH also increased staff salaries in January and August of 2022.

**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 EPCPH. EPCPH is considered a component unit of El Paso County, Colorado and accordingly, EPCPH's financial data is included in El Paso County's (the "County") combined financial statements.

**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 EPCPH as a whole and present a longer-term view of EPCPH'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 EPCPH's operations in more detail than the government-wide financial statements by providing information about EPCPH'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 EPCPH'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 EPCPH 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. EPCPH has only 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. EPCPH 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. EPCPH maintains only one governmental type fund - the General Fund.

### **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 EPCPH's operations and the services it provides. The information they provide may be useful in evaluating EPCPH'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.

EL PASO COUNTY PUBLIC HEALTH  
 MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2022  
 (Unaudited)

**Government-Wide Financial Analysis**

**Government-Wide Net Position**

The net position of El Paso County Public Health is summarized as follows:

<b>El Paso County Public Health Net Position</b>		
	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>ASSETS</b>		
Current and other assets	\$ 12,959,270	\$ 10,712,482
Capital assets - net	3,131,454	2,929,405
Total Assets	16,090,724	13,641,887
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows related to pension	9,811,573	11,538,688
Deferred outflows related to OPEB	3,832,753	2,535,709
Total Deferred Outflows of Resources	13,644,326	14,074,397
<b>LIABILITIES</b>		
Current liabilities	4,916,210	2,766,910
Long-term liabilities	23,089,439	17,725,079
Total Liabilities	28,005,649	20,491,989
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows related to pension	13,536,620	19,901,144
Deferred inflows related to OPEB	2,477,237	489,346
Deferred inflows related to leases	55,669	-
Total Deferred Inflows of Resources	16,069,526	20,390,490
<b>NET POSITION</b>		
Net investment in capital assets	3,096,112	2,929,405
Restricted for: TABOR	282,493	233,632
Unrestricted	(17,718,730)	(16,329,232)
Total Net Position	\$ (14,340,125)	\$ (13,166,195)

For detailed information, please see the Statement of Net Position on page 29. A portion of EPCPH's net position reflects its net investment in capital assets for its governmental activities as of December 31, 2022, of \$3,096,112. This investment in capital assets includes leasehold improvements, vehicles, furniture and fixtures, general equipment, buildings, and land.

The following table presents capital balances related to governmental activities:

<b>El Paso County Public Health Capital Assets</b>		
	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Construction in progress	\$ 235,328	\$ 75,826
Leasehold improvements	96,331	67,190
Vehicles	60,405	79,750
Furniture and fixtures	132,854	111,964
General equipment	216,666	180,748
Intangibles	6,810	20,430
Right-to-use lease assets	35,048	-
Buildings	1,705,684	1,751,169
Land	642,328	642,328
Total	\$ 3,131,454	\$ 2,929,405

## EL PASO COUNTY PUBLIC HEALTH

### MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2022

(Unaudited)

Due to the implementation of GASB Statement No. 87, a new account, right-to-use lease assets, increased the total primary government's capital assets by \$56,587 before amortization. The new standard considers leases as financing arrangements requiring the recognition of a right-to-use lease asset and a corresponding lease liability; therefore, the effect on net position is negligible.

Net investment in capital assets increased by 5.7% in 2022 in the amount of \$166,707. The main area of increase in 2022 from 2021 was a \$159,502 increase in Construction in progress. This increase occurred due to three factors: EPCPH worked on upgrades to the Public Health South Facilities ("Construction Project") in the amount of \$191,539, EPCPH worked on the Public Address (PA) System in the amount of \$24,053, and they also had two Smart Workstations (to house additional staff) that were completed and moved out of Construction in Progress in the amount of \$56,090.

#### Changes in Net Position

Governmental activities increased the negative balance for EPCPH's net position by \$1.2 million or 8.9% in 2022. Expenditures exceeded Revenues in 2022 which resulted in the increased negative net position. EPCPH issued employee pay increases in both January and August which added to the increased expenditures.

The following table shows the changes in net position for governmental activities for 2022 and 2021:

	<b>Changes in El Paso County Public Health Net Position</b>	
	Governmental Activities	
	2022	2021
<b>REVENUES</b>		
Program revenues		
Charges for services	\$ 8,946,577	\$ 9,274,938
Operating grants and contributions	24,731,267	21,956,466
General revenues	175,459	46,110
Total Revenues	<u>33,853,303</u>	<u>31,277,514</u>
<b>EXPENSES</b>		
Health and welfare	<u>35,027,233</u>	<u>32,065,565</u>
Total Expenses	<u>35,027,233</u>	<u>32,065,565</u>
Increase (decrease) in net position	(1,173,930)	(788,051)
Beginning Net Position	<u>(13,166,195)</u>	<u>(12,378,144)</u>
Ending Net Position	<u>\$ (14,340,125)</u>	<u>\$ (13,166,195)</u>

#### Changes in Overall Net Position from Operating Results

##### Revenues:

EPCPH's total revenues increased by \$2.6 million or 8.2% in 2022 from 2021. This change was due to an increase in Operating Grants and Contributions of \$2.8 million or 12.6%. As mentioned below, EPCPH received three additional grants in 2022 which resulted in increased grant revenue. Charges for Services saw a minimal decrease in the government funds. General Revenues increased \$129,349 due to a \$117,341 increase in interest income. EPCPH's cash balances were larger in 2022 resulting in an increase in the interest income earned for the year.

**Expenses:**

EPCPH's total expenses increased by \$3.0 million or 9.2% in 2022 from 2021. Once again, EPCPH issued employee pay increases in both January and August which increased expenditures.

**Financial Analysis of El Paso County Public Health's Individual Funds**

**General Fund:**

The General Fund is the only operating fund of EPCPH. At December 31, 2022, unassigned fund balance of the General Fund was \$8.8 million, and the total fund balance was \$9.1 million. 2022 ended with revenues exceeding expenditures in the General Fund by \$454,934. This increased the fund balance to \$9.1 million. Our total unassigned fund balance of \$8.8 million is 35% of our annual collected revenue. EPCPH'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 2022 Budgetary Highlights**

Over the course of the year, the Board of Health revised EPCPH's expenditure budget with two resolutions for a net increase of \$200,353.

- Resolution 2022-03 was approved and appropriated in the total amount of \$141,473 for the Public Health Workforce Grant. The funds are contracted with the Colorado Department of Public Health and Environment (CDPHE); and will serve to strengthen both the public health and environmental workforce throughout Colorado as COVID-19 has added to the workload of the public health and environmental workforce and is causing a shortage of the skillful workforce needed to provide core public health services to all Coloradans. CDPHE Office of Public Health Practice, Planning, and Local Partnerships (OPHP) will work with all Local Public Health Agencies (LPHAs) and tribes to support public health workers in the public health system.
- Resolution 2022-05 was approved and appropriated in the total amount of \$58,880 for monkeypox and outreach grant funding. The funds are contracted with CDPHE and funding will support critical containment and prevention activities, such as disease surveillance, case investigation, contact tracing, cluster and outbreak: response, vaccination, testing, and community outreach and education efforts, based on El Paso County needs and capacity. These activities will be performed in a way that promotes health equity within the County.

EL PASO COUNTY PUBLIC HEALTH

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2022

(Unaudited)

The table below shows the condensed revenues and expenditures, budget and actual for the General Fund for 2022:

<b>El Paso County Public Health Budgetary Variances</b>				
	Budgeted Amounts			
	2022 Original	2022 Final	Difference	%
Revenues and Appropriated Fund Balance	\$ 29,560,943	\$ 29,761,296	\$ 200,353	0.68%
Expenditures	29,824,157	30,024,510	(200,353)	(0.67)%
Net Change in Fund Balance	<u>\$ (263,214)</u>	<u>\$ (263,214)</u>	<u>\$ -</u>	
	2022 Final	2022 Actual	Difference	%
Revenues and Appropriated Fund Balance	\$ 29,761,296	\$ 25,158,599	\$ (4,602,697)	(15.47)%
Expenditures	30,024,510	24,698,111	5,326,399	17.74%
Net Change in Fund Balance	<u>\$ (263,214)</u>	<u>\$ 460,488</u>	<u>\$ 723,702</u>	

Actual revenues for 2022 were \$25.2 million. Budgeted revenues were \$29.8 million, which was a difference of \$4.6 million over actual revenues. The difference between the final budgeted expenditures of \$30 million and the actual expenditures of \$24.7 million was \$5.3 million. Vacancy savings coupled with tightly managing their expenses in 2022 allowed EPCPH to end the year with a decrease in expenditures of \$5.3 million, which resulted in an increase in the Fund Balance.

**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 EPCPH 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 EPCPH 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, 2022

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 8,274,007
Grants and contracts receivable	4,579,405
Accounts receivable	46,650
Lease receivable	57,423
Due from El Paso County	1,308
Prepaid expenses	477
Capital assets, not depreciated	877,656
Capital assets, net of accumulated depreciation	2,253,798
Total Assets	<u>16,090,724</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pension	9,811,573
Deferred outflows related to OPEB	3,832,753
Total Deferred Outflows of Resources	<u>13,644,326</u>
<b>LIABILITIES</b>	
Accounts payable	379,480
Due to El Paso County	415,932
Accrued liabilities	236,946
Unearned revenue	2,761,892
Noncurrent liabilities	
Due within one year	1,121,960
Due in more than one year	23,089,439
Total Liabilities	<u>28,005,649</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pension	13,536,620
Deferred inflows related to OPEB	2,477,237
Deferred inflows related to leases	55,669
Total Deferred Inflows of Resources	<u>16,069,526</u>
<b>NET POSITION</b>	
Net investment in capital assets	3,096,112
Restricted for:	
TABOR	282,493
Unrestricted	<u>(17,718,730)</u>
Total Net Position (deficit)	<u>\$ (14,340,125)</u>

The accompanying notes are an integral part of this statement.

EL PASO COUNTY PUBLIC HEALTH  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2022

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
<b>Governmental activities:</b>					
Health and welfare	\$ 35,027,233	\$ 8,946,577	\$ 24,731,267	\$ -	\$ (1,349,389)
Total governmental activities	<u>\$ 35,027,233</u>	<u>\$ 8,946,577</u>	<u>\$ 24,731,267</u>	<u>\$ -</u>	<u>\$ (1,349,389)</u>
General revenues:					
Interest income					119,694
Miscellaneous					<u>55,765</u>
Total general revenues					<u>175,459</u>
Change in net position					(1,173,930)
Net position - January 1					<u>(13,166,195)</u>
Net position - December 31					<u><u>\$ (14,340,125)</u></u>

The accompanying notes are an integral part of this statement.

## **FUND FINANCIAL STATEMENTS**

EL PASO COUNTY PUBLIC HEALTH  
GOVERNMENTAL FUND  
BALANCE SHEET  
DECEMBER 31, 2022

	<b>General Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 8,274,007
Grants and contracts receivable	4,579,405
Accounts receivable	46,650
Lease receivable	57,423
Due from El Paso County	1,308
Prepaid expenses	477
	<u>12,959,270</u>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>LIABILITIES</b>	
Accounts payable	379,480
Due to El Paso County	415,932
Accrued liabilities	236,946
Unearned revenue	2,761,892
Total Liabilities	<u>3,794,250</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to leases	55,669
Total Deferred Inflows of Resources	<u>55,669</u>
<b>FUND BALANCES</b>	
Restricted	282,493
Unassigned	8,826,858
Total Fund Balances	<u>9,109,351</u>
Total Liabilities and Fund Balances	<u>\$ 12,959,270</u>

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, 2022

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

<b>Fund Balance - Governmental Fund</b>		\$ 9,109,351	
	Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the fund. The cost of the assets is \$4,077,914 and the accumulated depreciation is \$981,508. The cost of the right-to-use assets is \$56,587 and the accumulated amortization is \$21,539		3,131,454
	Deferred outflows of resources, deferred inflows of resources, and liabilities associated with pension.		
	Deferred outflows related to pension	\$ 9,811,573	
	Net pension liability	(16,501,995)	
	Deferred inflows related to pension	(13,536,620)	(20,227,042)
	Deferred outflows of resources, deferred inflows of resources, and liabilities associated with OPEB.		
	Deferred outflows related to OPEB	\$ 3,832,753	
	Total OPEB liability	(6,794,932)	
	Deferred inflows related to OPEB	(2,477,237)	(5,439,416)
	Lease liabilities		(35,342)
	Long-term liabilities consisting of compensated absences are not due and payable in the current period, and therefore, are not reported in the fund.		(879,130)
<b>Net Position - Governmental Activities</b>			<b>\$ (14,340,125)</b>

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, 2022

	<b>General Fund</b>
<b>REVENUES</b>	
Charges to El Paso County for programs	\$ 1,399,195
Intergovernmental and other grants	28,737,161
Licenses, fees, and permits	3,541,488
Interest income	119,694
Miscellaneous	55,765
Total Revenues	33,853,303
<b>EXPENDITURES</b>	
Current	
Health and welfare	33,019,027
Capital outlay	357,340
Debt Service	
Principal	21,245
Issuance costs	757
Total Expenditures	33,398,369
Excess (deficiency) of revenues over (under) expenditures	454,934
Net Change in Fund Balance	454,934
Fund balance - January 1	8,654,417
Fund balance - December 31	\$ 9,109,351

The accompanying notes are an integral part of this statement.

EL PASO COUNTY PUBLIC HEALTH  
 RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF  
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 TO THE STATEMENT OF ACTIVITIES  
 DECEMBER 31, 2022

**Net Change in Fund Balance - Governmental Fund** \$ 454,934

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 and amortization expense. The details of this difference are as follows:

Capital outlay	357,340
Depreciation/amortization expense	(211,878)

The issuance of long-term debt (e.g., leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of issuance costs and similar items when debt is first issued, whereas these amounts, except issuance costs, are deferred and amortized in the statement of activities. The details of these differences are as follows:

Debt issued or incurred:

Payment of lease principal	21,245
----------------------------	--------

Some revenues and expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as revenues and expenditures in governmental funds.

Pension expense related amounts	(1,056,148)
OPEB expense related amounts	(848,698)
Compensated absences	109,275
	109,275

**Change in Net Position - Governmental Activities** \$ (1,173,930)

The accompanying notes are an integral part of this statement.

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**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 appoint a Public Health Director, determine public health policies, and to promote and protect public health and environmental quality in the community through people, prevention and partnerships.

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.

The Department is 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.

**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 net asset value per share, which approximates 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 77% payables to vendors and 23% accrued salaries and benefits. There is no retention owed at the end of the fiscal year.

**NOTE A - Summary of Significant Accounting Policies (continued)**

**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
Right-to-use lease assets	2 - 15
Building	40

**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 assets 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, 2022, 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 assets 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, 2022, 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.

Deferred inflows related to leases have been recorded as of December 31, 2022, which is measured initially at the value of the lease receivable plus any payments at or before the commencement of the lease term that relate to future periods.

**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.

**NOTE A - Summary of Significant Accounting Policies (continued)**

**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, 2022, 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.
- 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 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.

**NOTE A - Summary of Significant Accounting Policies (continued)**

**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 6% and 80% of its revenue from El Paso County and intergovernmental grants, respectively, for the year ended December 31, 2022.

**15. Leases**

As of January 1, 2022, the beginning of the period of adoption, the Department has implemented the provisions of GASB 87, *Leases*. For arrangements where the Department is a lessee, a lease liability and a right to use (RTU) intangible asset are recognized at the commencement of the lease term. RTU assets represent the Department's right to use an underlying asset for the lease term and lease liabilities represent the Department's obligation to make lease payments arising from the lease. RTU assets and lease liabilities are recognized at the lease commencement date based on the estimated present value of the lease payments over the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The RTU asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs, and is amortized on a straight-line basis over its useful life. RTU assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

For arrangements in which the Department is the lessor, a lease receivable and a deferred inflow of resources is recognized at the commencement of the lease term, on both the fund which is expected to receive the lease payments, and on the government-wide statement in the amount of the present value of lease payments expected to be received during the lease term. The deferred inflows of resources are measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relates to future periods. Over the term of the lease agreement these present value amounts are amortized, via the effective interest rate method, such that the discount on the lease receivable is accreted through interest revenue. Any payments



**NOTE B - Detailed Notes on All Funds**

**1. Deposits and Investments**

Cash and Investments	12/31/2022	Rating	Maturity Date
Petty Cash	\$ 2,270	*	*
Cash Deposits	1,224,648	*	*
Local Government Investment Pool (ColoTrust)	7,047,089	AAAm	Demand
Total Cash and Investments	\$ 8,274,007		

\* Not applicable to cash deposits

Cash and investments as of December 31, 2022, are comprised of \$1,224,648 in demand deposits at Wells Fargo Bank, \$ 2,270 in petty cash, and \$7,047,089 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, 2022, the Department had bank deposits of \$991,812 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 (LGIP), 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

**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, 2022, 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 \$7,047,089 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, 2022

**NOTE B - Detailed Notes on All Funds (continued)**

**2. Capital Assets**

Capital asset activity for the year ended December 31, 2022, was as follows:

	<u>Beginning Balance*</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 642,328	\$ -	\$ -	\$ 642,328
Construction in progress	75,826	215,592	(56,090)	235,328
Total capital assets, not being depreciated	<u>718,154</u>	<u>215,592</u>	<u>(56,090)</u>	<u>877,656</u>
Capital assets, being depreciated:				
Leasehold improvements	323,528	68,397	-	391,925
Vehicles	171,949	-	-	171,949
Furniture and fixtures	394,361	61,080	-	455,441
General equipment	225,086	68,361	-	293,447
Intangibles	68,100	-	-	68,100
Buildings	1,819,396	-	-	1,819,396
Total capital assets, being depreciated	<u>3,002,420</u>	<u>197,838</u>	<u>-</u>	<u>3,200,258</u>
Less accumulated depreciation for:				
Leasehold improvements	(256,338)	(39,256)	-	(295,594)
Vehicles	(92,199)	(19,345)	-	(111,544)
Furniture and fixtures	(282,397)	(40,190)	-	(322,587)
General equipment	(44,338)	(32,443)	-	(76,781)
Intangibles	(47,670)	(13,620)	-	(61,290)
Buildings	(68,227)	(45,485)	-	(113,712)
Total accumulated depreciation	<u>(791,169)</u>	<u>(190,339)</u>	<u>-</u>	<u>(981,508)</u>
Total capital assets being depreciated, net	<u>2,211,251</u>	<u>7,499</u>	<u>-</u>	<u>2,218,750</u>
Right-to-use lease assets, being amortized:				
Equipment	56,587	-	-	56,587
Total right-to-use lease assets, being amortized	<u>56,587</u>	<u>-</u>	<u>-</u>	<u>56,587</u>
Less accumulated amortization for:				
Equipment	-	(21,539)	-	(21,539)
Total accumulated amortization	<u>-</u>	<u>(21,539)</u>	<u>-</u>	<u>(21,539)</u>
Total right-to-use lease assets being amortized, net	<u>56,587</u>	<u>(21,539)</u>	<u>-</u>	<u>35,048</u>
Governmental activities capital assets, net	<u>\$ 2,985,992</u>	<u>\$ 201,552</u>	<u>\$ (56,090)</u>	<u>\$ 3,131,454</u>

\*The beginning balance was adjusted due to the implementation of GASB Statement No. 87.

Depreciation/amortization expense of \$ 211,878 for the year ended December 31, 2022, was charged to health and welfare expenditures in governmental activities.

EL PASO COUNTY PUBLIC HEALTH  
 NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2022

**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, 2022:

	<b>Beginning Balance 1/1/2022*</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance 12/31/2022</b>	<b>Due Within One Year</b>
<b>Governmental activities:</b>					
Compensated absences	\$ 988,405	\$ 802,812	\$ (912,087)	\$ 879,130	\$ 824,405
Net pension liability	10,808,438	5,693,557	-	16,501,995	-
Total OPEB liability	6,637,081	2,738,125	(2,580,274)	6,794,932	275,950
Lease liability*	56,587	-	(21,245)	35,342	21,605
Long-term liabilities	<u>\$ 18,490,511</u>	<u>\$ 9,234,494</u>	<u>\$ (3,513,606)</u>	<u>\$ 24,211,399</u>	<u>\$ 1,121,960</u>

\*The beginning balance was adjusted due to the implementation of GASB Statement No. 87. Restated lease liability of \$56,587 had no effect on net position due to an equal amount of right-to-use assets that were recognized.

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

**4. 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:

	<b>General Fund</b>
<b>Restricted:</b>	
TABOR	\$ 282,493
<b>Unassigned:</b>	8,826,858
<b>Total fund balance</b>	<u>\$ 9,109,351</u>

**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. Claims in excess of \$250,000 are covered by the commercial insurance.

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, \$750,000 for each workers' compensation claim, \$600,000 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.

**NOTE C - Other Information (continued)**

**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 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, 2022 (the most recent actuarial valuation date):

Inactive Plan members currently receiving benefits	1,950
Inactive Plan members entitled to but not yet receiving benefits	735
Active Plan members	<u>2,922</u>
Total	<u><u>5,607</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.

**NOTE C - Other Information (continued)**

**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.

**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. Employer contribution rates were 10.2% and 8.0% for the years ended December 31, 2022 and 2021, respectively. Interest is credited on employee contributions at the rate of 3% per annum, compounded monthly. Employee and employer basic contributions amounted to 18.2% and 16% of covered payroll for the years ended December 31, 2022 and 2021, respectively.

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.

A participant may elect to purchase up to 5 years of service credit for any reason. A participant may begin to purchase service credit after they have accrued 5 years of Credited Service in the Plan. However, for a non-vested participant, the amount of service credit purchased must be at least the amount required for that participant to become vested in the Plan immediately following the purchase.

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.

**NOTE C - Other Information (continued)**

**Administrative Expenses**

The Plan's administrative expenses are paid from the assets of the Plan accumulated from contributions and investment earnings. During 2021, the Plan received \$2,925,000 from the Plan's employers for reimbursement of administrative and investment expenses, which is included in Other Income in the accompanying financial statements. No reimbursement of administrative and investment expenses was received in 2022.

**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 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.

**NOTE C - Other Information (continued)**

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.

For employees hired prior to January 1, 2022, 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. For employees hired on and after January 1, 2022, special early retirement shall be satisfied when the sum of member's age plus credited service equals 80 or more. An exception shall exist for employees who meet the definition of a Sworn Officer, in which case Special Early Retirement shall be satisfied when the sum of member's age plus credited service equals 75 or more.

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.

**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 nor 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.

**NOTE C - Other Information (continued)**

**Death Benefits 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, 2021, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of December 31, 2022. 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, 2022.

**Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation as of December 31, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of December 31, 2022:

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.

**NOTE C - Other Information (continued)**

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, 2022, are summarized in the following table (the rates shown below exclude the inflation component):

Asset Class	Long-Term Expected Real Rate of Return
Equities	7.74%
Fixed Income	4.74%
Real Assets	6.53%
Diversifying Alternative Investments	5.60%

**Discount Rate**

The discount rate used to measure the total pension liability as of December 31, 2022, 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.

**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	\$ 21,639,931	\$ 16,501,995	\$ 12,304,657

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

At December 31, 2022, the Department reported a liability of \$16,501,995 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 2022 relative to the total contributions of participating employers to the Plan. The Department's proportion was 5.91%, which was an increase of 0.48% from its proportion measured at prior year.

**NOTE C - Other Information (continued)**

For the year ended December 31, 2022, the Department's portion of the Plan's recognized pension expense totaled \$2,183,670. The Department reported Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between projected and actual experience	\$ 316,102	\$ (403,926)
Difference between projected and actual assumptions	4,919,983	(13,059,000)
Net difference between projected and actual earnings on pension plan investments	1,902,954	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,672,534	(73,694)
Total	<u>\$ 9,811,573</u>	<u>\$ (13,536,620)</u>

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

<b>Year Ended December 31</b>	<b>Deferred Amount</b>
2023	\$ (1,395,713)
2024	(2,236,214)
2025	(1,208,306)
2026	1,115,186
Total	<u>\$ (3,725,047)</u>

**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, while 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).

**NOTE C - Other Information (continued)**

- 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 No. 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.

The tables below show the 2022 retiree, Department, and total monthly contributions:

Years of Service	Under 65, Retired 2004 through 2022		
	Retiree	County	Total
< 8 years	\$ 822.54	\$ -	\$ 822.54
8-14 years	\$ 370.14	\$ 452.40	\$ 822.54
15-19 years	\$ 205.63	\$ 616.91	\$ 822.54
20+ years	\$ -	\$ 822.54	\$ 822.54
Spouse	\$ 758.61	\$ -	\$ 758.61

Years of Service	Medicare-Eligible		
	Retiree	County	Total
< 8 years	\$ 207.38	\$ -	\$ 207.38
8-14 years	\$ 93.32	\$ 114.06	\$ 207.38
15-19 years	\$ 51.84	\$ 155.54	\$ 207.38
20+ years	\$ -	\$ 207.38	\$ 207.38

**NOTE C - Other Information (continued)**

Years of Service	Medicare-Eligible, Elected Officials		
	Retiree	County	Total
< 4 years	\$ 207.38	\$ -	\$ 207.38
4-7 years	\$ 103.69	\$ 103.69	\$ 207.38
8+ years	\$ -	\$ 207.38	\$ 207.38

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

At December 31, 2022, the Department reported a liability of \$6,794,932 for its proportionate share of the collective total OPEB liability. The total OPEB liability was measured as of January 1, 2022, 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, 2022, the Department's proportion was 4.45 %, which increased by 1.07% from the prior year's proportion of 3.38%.

For the year ended December 31, 2022, the Department recognized OPEB expense of \$1,041,810. At December 31, 2022, the Department reported Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ (2,283,357)
Changes in assumptions	1,991,211	(193,875)
Changes in proportion and differences between contributions recognized and proportionate share of contributions	1,637,145	(5)
Department contributions subsequent to the measurement date	204,397	-
Total	<u>\$ 3,832,753</u>	<u>\$ (2,477,237)</u>

**NOTE C - Other Information (continued)**

An amount of \$204,397 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, 2023. Other amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended December 31</u>	<u>Deferred Amount</u>
2023	\$ 572,864
2024	231,740
2025	267,309
2026	148,966
2027	<u>(69,760)</u>
Total	<u>\$ 1,151,119</u>

**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:

<b>Measurement Date</b>	January 1, 2022
<b>Valuation Date</b>	January 1, 2022
<b>Census Data</b>	All data was provided by El Paso County. The census data was provided in December 2022.
<b>Liability Components</b>	<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>
<b>Cost Method</b>	Entry age normal, determined as a level percent of projected pay
<b>Funding Policy</b>	Pay as you go
<b>Discount Rate</b>	2.26% Source: S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2022
<b>Payroll Growth</b>	2.5% Consistent with recent County pension valuations
<b>General Inflation</b>	2.5% per year
<b>Mortality Rate</b>	RP-2000 Mortality Table Projected Generationally with Scale MP-2017 Source: Recent County pension valuations

**NOTE C - Other Information (continued)**

**Termination Before Retirement** Source: Pension valuation as of 1/1/2022

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 1/1/2022

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%

**Retirement Rate** Source: Pension valuation as of 1/1/2022

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%

**NOTE C - Other Information (continued)**

**Participation Rate** 75% of active employees are assumed to elect the County's healthcare coverage in retirement. Based on recent study of historical participation data.

**Spousal Coverage** Current active employees: 34% of actives are assumed to be married; 15% 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, based on recent study of historical spousal coverage.

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: Deloitte 2022 Study of Economic Assumptions

Year	Trend Rate
2022	5.9%
2023	5.7%
2024	5.5%
2025+	5.4%

**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

**Age Adjusted Medical Costs** Calculated by Leif Associates, using the medical aging factors, the projected 2022 medical claim per member per month, and the distribution of current enrollees by age and gender.

Age	Male	Female
50	\$ 517	\$ 642
55	\$ 678	\$ 748
60	\$ 873	\$ 873
64	\$ 1,066	\$ 1,022

**Admin Costs**

FY 2022	
PMPM	\$ 70.86
Annual Trend	3%

**NOTE C - Other Information (continued)**

**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 2022. Discount rate decreased from 3.10% to 1.93%. Total impact on liability was an increase of \$1,336,592 for 2022.

**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 (1.26%) or 1-percentage-point higher (3.26%) than the current discount rate:

	<u>1% Decrease (1.26%)</u>	<u>Discount Rate (2.26%)</u>	<u>1% Increase (3.26%)</u>
<b>Total OPEB Liability</b>	\$ 8,133,446	\$ 6,794,932	\$ 5,766,602

**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 (4.91%) or 1-percentage-point higher (6.91%) than the current healthcare cost trend rate:

	<u>1% Decrease (4.91%)</u>	<u>Trend Rate (5.91%)</u>	<u>1% Increase (6.91%)</u>
<b>Total OPEB Liability</b>	\$ 5,671,134	\$ 6,794,932	\$ 8,287,068

**5. Leases**

For 2022, the Department implemented the requirements of Governmental Accounting Standards Board Statement No. 87 - Leases.

**Department as Lessee**

The Department routinely leases equipment instead of purchasing assets. Remaining lease terms of agreements are two years. At December 31, 2022, total lease liability is \$35,342 for governmental activities. Changes in the lease liability balance during 2022 are presented in Note B3. Total values of the intangible right-to-use lease assets and related accumulated amortizations are disclosed in Note B2 by underlying asset classification. Interest expense on leases recognized in 2022 is \$757.

**NOTE C - Other Information (continued)**

The following table presents lease principal and interest requirements to maturity:

<u>December 31,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2023	\$ 21,605	\$ 397	\$ 22,002
2024	13,737	63	13,800
	<u>\$ 35,342</u>	<u>\$ 460</u>	<u>\$ 35,802</u>

The Department leases a building from El Paso County on an annual basis. Short-term lease expense recognized for this building in 2022 is \$569,002. The Department also leased two parking lots for \$11,950 for a short period of COVID-19 testing in early 2022.

**Department as Lessor**

Office space at Public Health South Building is leased to outside parties. Remaining lease term is four years. The Department recognized \$13,917 in lease revenue and \$1,696 in interest revenue during 2022 related to this lease. At December 31, 2022, the Department's lease receivable balance is \$57,423. The Department has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. At December 31, 2022, the balance of the deferred inflow of resources is \$55,669.

The Department leases a laboratory space to an outside party on an annual basis. Short-term lease revenue for this space in 2022 is \$7,436.

**6. Construction and Other Significant Commitments**

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

<u>December 31, 2022 Projects</u>	<u>Spent to Date</u>	<u>Amount to Complete Projects in 2023</u>
General Fund Projects	<u>\$ 235,328</u>	<u>\$ 885,773</u>



El Paso County Public Health Care Coordinator at Community Outreach Event

**REQUIRED SUPPLEMENTARY INFORMATION**

EL PASO COUNTY PUBLIC HEALTH  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>				
Charges to El Paso County for programs	\$ 6,051,297	\$ 1,360,170	\$ 1,399,195	\$ 39,025
Intergovernmental and other grants	19,800,055	24,667,296	20,042,457	(4,624,839)
Licenses, fees, and permits	3,643,001	3,643,001	3,541,488	(101,513)
Interest income	-	-	119,694	119,694
Miscellaneous	66,590	90,829	55,765	(35,064)
Total Revenues	<u>29,560,943</u>	<u>29,761,296</u>	<u>25,158,599</u>	<u>(4,602,697)</u>
<b>EXPENDITURES</b>				
Health and welfare	28,823,807	28,955,763	24,318,769	4,636,994
Capital outlay	1,000,350	1,068,747	357,340	711,407
Debt Service				
Principal	-	-	21,245	(21,245)
Issuance costs	-	-	757	(757)
Total Expenditures	<u>29,824,157</u>	<u>30,024,510</u>	<u>24,698,111</u>	<u>5,326,399</u>
Net Change in Fund Balance	<u>\$ (263,214)</u>	<u>\$ (263,214)</u>	<u>\$ 460,488</u>	<u>\$ 723,702</u>

See the accompanying independent auditors' report.

EL PASO COUNTY PUBLIC HEALTH  
 BUDGETARY COMPARISON SCHEDULE  
 BUDGET TO GAAP RECONCILIATION  
 DECEMBER 31, 2022

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

	General Fund
<b>Sources/Inflows of Resources</b>	
Total revenues-budgetary basis from the schedule of revenues, expenditures and changes in fund balance-budget and actual	\$ 25,158,599
Noncash federal vouchers and supplies revenue is not an inflow for budgetary purposes but is included as revenue for financial reporting purposes	8,694,704
Total operating and non-operating revenues-GAAP basis from the statement of revenues, expenditures and changes in fund balance	33,853,303
 <b>Sources/Outflows of Resources</b>	
Total expenditures-budgetary basis from the schedule of revenues, expenditures and changes in fund balance-budget and actual	24,698,111
Noncash federal vouchers and supplies expenditure is not an inflow for budgetary purposes but is included as an expenditure for financial reporting purposes	8,694,704
Accrued wages are not outflows of budgetary resources but expenditures for financial reporting purposes	5,554
Total operating and non-operating expenditures-GAAP basis from the statement of revenues, expenditures and changes in fund balance	\$ 33,398,369

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

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Department's proportion (percentage) of the collective net pension liability	5.91%	5.43%	4.95%	4.62%
Department's proportionate share of the collective pension liability	\$ 16,501,995	\$ 10,808,438	\$ 30,152,040	\$ 17,347,114
Covered payroll	\$ 10,979,609	\$ 9,553,636	\$ 8,810,509	\$ 7,466,028
Department's proportionate share of the net pension liability as a percentage of its covered payroll	150.30%	113.13%	342.23%	232.35%
Plan fiduciary net pension as a percentage of the total pension liability	60.70%	71.17%	41.42%	51.73%
	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Department's proportion (percentage) of the collective net pension liability	4.84%	4.87%	4.66%	4.85%
Department's proportionate share of the collective pension liability	\$ 19,166,683	\$ 7,236,748	\$ 7,502,307	\$ 7,539,460
Covered payroll	\$ 7,462,892	\$ 7,264,690	\$ 6,587,399	\$ 6,445,453
Department's proportionate share of the net pension liability as a percentage of its covered payroll	256.83%	99.62%	113.89%	116.97%
Plan fiduciary net pension as a percentage of the total pension liability	47.66%	72.07%	68.22%	67.55%

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 EIGHT FISCAL YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contributions	\$ 878,367	\$ 764,291	\$ 704,839	\$ 597,283
Contributions in relation to the contractually required contribution	<u>\$ (878,367)</u>	<u>\$ (764,291)</u>	<u>\$ (704,839)</u>	<u>\$ (597,283)</u>
Contribution deficiency (excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered payroll	\$ 10,979,609	\$ 9,553,636	\$ 8,810,509	\$ 7,466,028
Contribution as a percentage of covered payroll	8%	8%	8%	8%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 596,997	\$ 581,176	\$ 526,992	\$ 515,782
Contributions in relation to the contractually required contribution	<u>\$ (596,997)</u>	<u>\$ (581,176)</u>	<u>\$ (526,992)</u>	<u>\$ (515,782)</u>
Contribution deficiency (excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered payroll	\$ 7,462,892	\$ 7,264,690	\$ 6,587,399	\$ 6,445,453
Contribution as a percentage of covered payroll	8%	8%	8%	8%

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 FOUR FISCAL YEARS

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Department's proportion (percentage) of the collective total OPEB liability	4.45%	3.38%	3.38%	2.88%
Department's proportionate share of the collective total OPEB liability	\$ 6,794,932	\$ 6,637,081	\$ 5,199,110	\$ 4,004,779
Department's covered-employee payroll	\$ 10,454,895	\$ 8,172,429	\$ 7,973,101	\$ 7,980,930
Department's proportionate share of the collective total OPEB liability as a percentage of its covered-employee payroll	64.99%	81.21%	65.21%	50.18%

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.

## 1. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with US GAAP and are appropriated for all government funds, except the recognition of certain in-kind revenues and expenditures. 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, 2022, do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. EPCPH's managers may make transfers of appropriations within a fund. Increases in overall expenditures require approval from the Board of Health. EPCPH 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, 2022.

## 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 No. 75.

*Changes of assumptions.* Changes of assumptions and other inputs for 2022 reflect the effects of change in the discount rate being increased from 1.93% to 2.26%.

### **III. STATISTICAL SECTION**

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
------------	-------------------------

**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**

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

	Fiscal Year			
	2022	2021	2020	2019
<b>Governmental Activities</b>				
Net investment in capital assets	\$ 3,096,112	\$ 2,929,405	\$ 2,968,271	\$ 338,960
Restricted	282,493	233,632	415,609	360,111
Unrestricted	(17,718,730)	(16,329,232)	(15,762,024)	(12,470,186)
Total Governmental Activities Net Position	<u>\$ (14,340,125)</u>	<u>\$ (13,166,195)</u>	<u>\$ (12,378,144)</u>	<u>\$ (11,771,115)</u>

	Fiscal Year			
	2018	2017	2016	2015
<b>Governmental Activities</b>				
Net investment in capital assets	\$ 457,476	\$ 308,124	\$ -	\$ 10,713
Restricted	360,111	311,320	299,182	293,789
Unrestricted	(12,470,186)	(3,402,796)	(3,489,592)	(3,879,481)
Total Governmental Activities Net Position	<u>\$ (11,652,599)</u>	<u>\$ (2,783,352)</u>	<u>\$ (3,190,410)</u>	<u>\$ (3,574,979)</u>

	Fiscal Year	
	2014	2013
<b>Governmental Activities</b>		
Net investment in capital assets		
Restricted	\$ 43,209	\$ 102,652
Unrestricted	285,884	315,844
Total Governmental Activities Net Position	<u>2,437,421</u>	<u>2,482,548</u>
	<u>\$ 2,766,514</u>	<u>\$ 2,901,044</u>

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

El Paso County Public Health

Schedule 2 - Unaudited  
Changes in Net Position  
Last Ten Fiscal Years

Expenses	Fiscal Year				
	2022	2021	2020	2019	2018
Governmental activities Health and welfare	\$ 35,027,233	\$ 32,065,565	\$ 33,261,530	\$ 28,180,456	\$ 27,038,371
<b>Program Revenues</b>					
Charges for services Health and welfare	8,946,577	9,274,938	12,726,861	4,234,542	3,532,657
Operating grants and contributions Health and welfare	24,731,267	21,956,466	19,836,195	20,578,026	21,171,307
<b>General Revenues</b>					
Interest income	119,694	2,353	25,085	83,123	62,277
Miscellaneous	55,765	43,757	66,360	37,748	22,382
Total Revenues	33,853,303	31,277,514	32,654,501	24,933,439	24,788,623
<b>Changes in Net Position</b>	\$ (1,173,930)	\$ (788,051)	\$ (607,029)	\$ (3,247,017)	\$ (2,249,748)

Expenses	Fiscal Year				
	2017	2016	2015	2014	2013
Governmental activities Health and welfare	\$ 23,854,639	\$ 23,621,873	\$ 23,846,915	\$ 24,856,444	\$ 25,147,452
<b>Program Revenues</b>					
Charges for services Health and welfare	7,763,528	7,313,423	6,756,410	5,989,446	5,838,029
Operating grants and contributions Health and welfare	16,407,076	16,618,193	17,121,635	18,655,138	19,666,508
<b>General Revenues</b>					
Interest income	34,888	18,479	3,171	2,262	2,478
Miscellaneous	56,205	56,347	46,776	75,068	44,966
Total Revenues	24,261,697	24,006,442	23,927,992	24,721,914	25,551,981
<b>Changes in Net Position</b>	\$ 407,058	\$ 384,569	\$ 81,077	\$ (134,530)	\$ 404,529

Data Source: Statement of Activities

El Paso County Public Health Financial Statements

GASB 87 was implemented in 2022. Years 2022 and after are presented in compliance with GASB 87. Information for 2021 and prior is presented as before GASB 87 implementation. Data is not available to restate.

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

	Fiscal Year				
	2022	2021	2020	2019	2018
<b>General Fund</b>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	282,493	233,632	415,609	360,111	339,472
Assigned	-	-	-	-	-
Unassigned	8,826,858	8,420,785	6,735,260	4,085,409	4,269,840
Committed	-	-	-	-	-
<b>Total General Fund</b>	<u>\$ 9,109,351</u>	<u>\$ 8,654,417</u>	<u>\$ 7,150,869</u>	<u>\$ 4,445,520</u>	<u>\$ 4,609,312</u>

	Fiscal Year				
	2017	2016	2015	2014	2013
<b>General Fund</b>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	311,320	299,182	293,789	285,884	315,844
Assigned	-	-	-	1,078,807	973,463
Unassigned	4,790,114	4,488,929	3,784,703	2,437,421	2,482,548
Committed	-	-	-	-	-
<b>Total General Fund</b>	<u>\$ 5,101,434</u>	<u>\$ 4,788,111</u>	<u>\$ 4,078,492</u>	<u>\$ 3,802,112</u>	<u>\$ 3,771,855</u>

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

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

	Fiscal Year				
	2022	2021	2020	2019	2018
<b>Revenues</b>					
Charges to El Paso County for programs	\$ 1,399,195	\$ 1,126,037	\$ 8,022,775	\$ 3,856,061	\$ 3,392,167
Intergovernmental and other grants	28,737,161	26,760,908	21,608,680	17,386,107	17,860,319
Licenses, fees, and permits	3,541,488	3,344,459	2,931,601	3,570,400	3,451,478
Interest income	119,694	2,353	25,085	83,123	62,277
Miscellaneous	55,765	43,757	66,360	37,748	22,382
<b>Total Revenues</b>	<b>33,853,303</b>	<b>31,277,514</b>	<b>32,654,501</b>	<b>24,933,439</b>	<b>24,788,623</b>
<b>Expenditures</b>					
Current					
Health and welfare	33,019,027	29,601,498	27,162,217	25,097,231	25,065,927
Capital outlay	357,340	172,468	2,786,935	-	214,818
Debt service					
Principal	21,245	-	-	-	-
Issuance costs	757	-	-	-	-
<b>Total Expenditures</b>	<b>33,398,369</b>	<b>29,773,966</b>	<b>29,949,152</b>	<b>25,097,231</b>	<b>25,280,745</b>
Excess of revenues over (under) expenditures	454,934	1,503,548	2,705,349	(163,792)	(492,122)
Fund balance at beginning of year	8,654,417	7,150,869	4,445,520	4,609,312	5,101,434
Fund balance at end of year	<b>\$ 9,109,351</b>	<b>\$ 8,654,417</b>	<b>\$ 7,150,869</b>	<b>\$ 4,445,520</b>	<b>\$ 4,609,312</b>

	2017	2016	2015	2014	2013
	<b>Revenues</b>				
Charges to El Paso County for programs	\$ 3,326,486	\$ 3,285,804	\$ 3,285,804	\$ 3,285,804	\$ 3,285,804
Intergovernmental and other grants	17,431,290	17,428,129	17,642,568	18,661,552	19,666,508
Licenses, fees, and permits	3,412,828	3,217,683	2,949,673	2,697,228	2,552,225
Interest income	34,888	18,479	3,171	2,262	2,478
Miscellaneous	56,205	56,347	46,776	75,068	44,966
<b>Total Revenues</b>	<b>24,261,697</b>	<b>24,006,442</b>	<b>23,927,992</b>	<b>24,721,914</b>	<b>25,551,981</b>
<b>Expenditures</b>					
Current					
Health and welfare	23,631,654	23,296,823	23,651,612	24,691,657	25,341,599
Capital outlay	316,720	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Issuance costs	-	-	-	-	-
<b>Total Expenditures</b>	<b>23,948,374</b>	<b>23,296,823</b>	<b>23,651,612</b>	<b>24,691,657</b>	<b>25,341,599</b>
Excess of revenues over (under) expenditures	313,323	709,619	276,380	30,257	210,382
Fund balance at beginning of year	4,788,111	4,078,492	3,802,112	3,771,855	3,561,473
Fund balance at end of year	<b>\$ 5,101,434</b>	<b>\$ 4,788,111</b>	<b>\$ 4,078,492</b>	<b>\$ 3,802,112</b>	<b>\$ 3,771,855</b>

Data Source: Statement of Revenue, Expenditures and Changes in Fund Balance  
 El Paso County Public Health Financial Statements  
 GASB 87 was implemented in 2022. Years 2022 and after are presented in compliance with GASB 87. Information for 2021 and prior is presented as before GASB 87 implementation. Data is not available to restate.

## **REVENUE CAPACITY**

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

Revenue Source	2022			2013		
	Revenue	Rank	Percentage of Total Revenue	Revenue	Rank	Percentage of Total Revenue
Noncash Federal WIC	\$ 8,694,704	1	32.52%	\$ -	-	-
Federal Reimbursements	7,182,243	2	26.86%	-	-	-
WIC Contract	3,332,574	3	12.46%	2,769,310	2	21.81%
El Paso County	1,317,832	4	4.93%	3,285,804	1	25.88%
State LPHA Funding	1,301,960	5	4.87%	-	-	-
Nurse Home Visitor Grant	1,177,319	6	4.40%	1,179,555	4	9.29%
State ARPA Funds	1,010,644	7	3.78%	-	-	-
Vital Statistics Fees	982,271	8	3.67%	774,517	6	6.10%
Food Services Fees	968,285	9	3.62%	607,061	7	4.78%
CDC Grant	772,402	10	2.89%	-	-	-
State Per Capita Grant	-	-	-	853,968	5	6.73%
Family Planning Contract	-	-	-	412,421	9	3.25%
Emergency Preparedness Grant	-	-	-	521,731	8	4.11%
Immunization Contract Core	-	-	-	288,212	10	2.27%
Tobacco Settlement	-	-	-	2,005,600	3	15.79%
El Paso County Public Health Total Revenue	<u>\$ 26,740,234</u>			<u>\$ 12,698,179</u>		

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



El Paso County Public Health staff promote food safety and education at the first annual Fiestas Patrias in downtown Colorado Springs

## DEMOGRAPHIC AND ECONOMIC INFORMATION

El Paso County Public Health  
 Schedule 6 - Unaudited  
 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
2022	5,839,926	0.48%	737,867	1.30%	43,258,594	70,706	58,627	82.92%
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%

Year	El Paso County Civilian Labor Force *			Public School Enrollment	Motor Vehicles Registered
	Employed	Unemployed	Unemployment Rate		
2022	354,571	10,604	3.00%	119,808	720,000
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

Notes:

\* Data revised in 2022 with most recent information from the FRED Economic Data

\*\* Data revised in 2022 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)

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

<u>Employer</u>	<u>2022</u>			<u>2013</u>		
	<u>Percentage of Total El Paso County</u>			<u>Percentage of Total El Paso County</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Employment</u>
Fort Carson	36,000	1	9.35%	31,800	1	11.52%
Peterson Air Force Base	10,650	2	2.77%	10,693	2	3.87%
Schriever Air Force Base	8,000	3	2.08%	8,215	4	2.98%
United States Air Force Academy	7,650	4	1.99%	9,793	3	3.55%
UCHealth Memorial Health System	6,000	5	1.56%	4,700	5	1.70%
The Charter Spectrum West Region	4,900	6	1.27%	-	-	-
Amazon	4,800	7	1.25%	-	-	-
Penrose-St. Francis Health Services	3,560	8	0.92%	2,833	7	1.03%
School District #11 - Colorado Spgs	3,300	9	0.86%	3,980	6	1.44%
School District #20 - Air Academy	3,150	10	0.82%	2,750	8	1.00%
City of Colorado Springs	-	-	-	2,300	9	0.83%
El Paso County	-	-	-	2,100	10	0.76%
Total Employees	<b>88,010</b>			<b>79,164</b>		
El Paso County Total Employment *	385,128			275,985		

Note:

\* Lightcast, Q1 2023; State of Colorado, LMI Gateway, 2013

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**

El Paso County Public Health

Schedule 8 - Unaudited

Full-Time Equivalent Employees by Function/Division

Last Ten Fiscal Years

Function/Division	Full-Time Equivalent Employees				
	2022	2021	2020	2019	2018
Health and Welfare *	-	-	-	-	-
Administration	47.90	19.75	25.20	23.95	21.47
Disease Prevention & Control **	-	-	-	-	-
Health Promotion & Disease Prevention		28.00	26.80	25.80	24.53
Environmental Health Services	32.00		38.00	38.50	35.50
Health Prevention Services **		67.00	-	-	-
Health Services	36.50	20.35	68.00	69.75	66.50
Community Health Promotions	56.10	8.00	-	-	-
Communicable Disease - Tuberculosis	-	3.90	-	-	-
Public Health Data & Analytics	55.50	33.00	-	-	-
<b>Total Employees</b>	<b>228.00</b>	<b>180.00</b>	<b>158.00</b>	<b>158.00</b>	<b>148.00</b>

Function/Division	Full-Time Equivalent Employees				
	2017	2016	2015	2014	2013
Health and Welfare *	-	-		138.00	141.00
Administration	17.25	14.44	12.80	-	-
Disease Prevention & Control **		11.63	11.70	-	-
Health Promotion & Disease Prevention	29.00	-	-	-	-
Environmental Health Services	28.75	23.25	23.00	-	-
Health Prevention Services **		7.61	6.50	-	-
Health Services	67.00	81.17	80.00	-	-
Community Health Promotions	-	-	-	-	-
Communicable Disease - Tuberculosis	-	-	-	-	-
Public Health Data & Analytics	-	-	-	-	-
<b>Total Employees</b>	<b>142.00</b>	<b>138.10</b>	<b>134.00</b>	<b>138.00</b>	<b>141.00</b>

Notes:

\* Data by Division not available

\*\* Disease Prevention - Health Promotion

Data Source:

El Paso County Public Health Budget

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

Function/Program	Operating Indicators				
	2022	2021	2020	2019	2018
Health and Welfare					
Clinical Services					
Number of Vaccines Administered	9,602	3,796	2,623	12,087	8,897
Total Child Visits	*	*	*	1,456	1,812
Total Travel/Adult Visits	*	*	*	1,146	2,891
Environmental Health Services					
Total Food Safety Class Attendees	1,234	1,105	989	1,288	983
Total Retail Food Inspections	2,870	3,838	1,444	4,322	5,894
Total Permits Issued - Onsite Wastewater Treatment System	642	680	616	588	606
Total Body Art Inspections in El Paso County	168	141	113	127	103
Total Childcare Inspections	283	302	149	313	241
Total Water Recreation Inspections	314	361	238	399	406
Total School Safety Inspections	364	310	9	13	40
Total Waste Tire Inspections	118	125	30	117	135
Total Construction Activity Permit Applications	163	129	107	110	84
Total Open Burning Permit Applications	19	15	30	38	36
Number of Complaints of Excessive Smoke/Dust Received	38	50	29	39	43

Function/Program	Operating Indicators				
	2017	2016	2015	2014	2013
Health and Welfare					
Clinical Services					
Number of Vaccines Administered	11,100	9,822	8,307	9,414	9,414
Total Child Visits	2,033	1,644	1,712	1,812	1,780
Total Travel/Adult Visits	2,925	2,855	2,109	2,007	2,007
Environmental Health Services					
Total Food Safety Classes	963	774	773	*	*
Total Retail Food Inspections	5,792	5,071	5,336	*	*
Total Permits Issued - Onsite Wastewater Treatment System	597	507	454	*	*
Total Body Art Inspections in El Paso County	116	106	125	*	*
Total Childcare Inspections	255	264	214	*	*
Total Water Recreation Inspections	431	437	456	*	*
Total School Safety Inspections	63	52	44	*	*
Total Waste Tire Inspections	167	182	129	*	*
Total Construction Activity Permit Applications	66	84	84	*	*
Total Open Burning Permit Applications	32	28	62	*	*
Number of Complaints of Excessive Smoke/Dust Received	42	50	40	*	*

Note:

\* Data not available

Data Source:

Department managers within each function/program

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

Function/Program	Facilities				
	2022	2021	2020	2019	2018
Health and Welfare					
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
Valley Hi Facility					
WIC	Yes	Yes	Yes	Yes	Yes
Fountain Facility					
WIC	Yes	Yes	Yes	Yes	Yes

Function/Program	Facilities				
	2017	2016	2015	2014	2013
Health and Welfare					
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
Valley Hi 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

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

<b>Function</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Health and Welfare					
Equipment and Furniture & Fixtures	42	36	33	12	14
Vehicles	5	5	4	4	4
Electronic Health Record Systems	1	1	1	1	1
Leasehold Improvements WIC	1	1	1	1	1
Building	1	1	1	-	-
Land	1	1	1	-	-

<b>Function</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
Health and Welfare					
Equipment and Furniture & Fixtures	13	13	13	13	13
Vehicles	3	-	-	-	-
Electronic Health Record Systems	-	-	-	-	-
Leasehold Improvements WIC	-	-	-	-	-
Building	-	-	-	-	-
Land	-	-	-	-	-



El Paso County Public Health Director Susan Wheelan

\*This page intentionally left blank\*