

ANNUAL COMPREHENSIVE FINANCIAL REPORT

EL PASO COUNTY PUBLIC HEALTH
A COMPONENT UNIT OF EL PASO COUNTY, COLORADO
FISCAL YEAR ENDED DECEMBER 31, 2024



El Paso County Public Health, Colorado

A Component Unit of El Paso County, Colorado

ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the year ended December 31, 2024

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EL PASO COUNTY PUBLIC HEALTH
ANNUAL COMPREHENSIVE FINANCIAL REPORT DECEMBER 31, 2024



El Paso County Public Health All-Staff Photo

I. INTRODUCTORY SECTION



Public Health engagement booth at the County Fair



June 19, 2025

Transmittal Letter

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

State law requires 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, 2024.

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, 2024. 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 2025 population forecasts from the Colorado Department of Local Affairs have El Paso County's population projected at 758,150. 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 194 authorized full-time equivalent (FTE) employees, in addition to numerous part-time and contracted employees.

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 2024 began in January 2023 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 2024.

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 2024 strategic framework and priorities

Throughout 2024, EPCPH focused on establishing a strong foundation for the future with the development of the next five-year cycle of agency plans, including the Community Health Assessment (CHA), Community Health Improvement Plan (CHIP), Strategic Plan, Annual Work Plan, Workforce Development Plan, Quality Improvement Plan, Public Health Emergency Operations Plan, and Organizational Branding Strategy. These plans will form the guiding framework for the agency’s work over the next five years and will highlight key themes such as mental health, wellness and burnout; workforce and retention; and modernizing health data infrastructure. More specifically, EPCPH is focused on key areas essential to achieving its mission, as outlined in the Strategic Plan:

- **Workforce**—to attract and retain a knowledgeable and skilled workforce to provide services for the residents of El Paso County.
- **Health Data and Communication**—To foster and build trust with stakeholders through the use of relevant, credible and transparent data and communication.
- **Community Trust and Engagement**—To build trust and strengthen relationships between Public Health and residents to expand an understanding of public health.
- **Partnerships**—To develop and maintain strong strategic relationships with cross-sector partners to support the public health system through shared funding, service and collective action.

As EPCPH focuses on strategic priority areas, the agency will continue to evaluate staffing and organizational structure, with the overarching goal of optimizing and streamlining agency infrastructure. This comes at a crucial time, with the end of numerous pandemic grants and funding streams. The agency is focused on aggressively pursuing funding to meet the community’s evolving needs while remaining nimble to align with the federal policy landscape.

Other key priority areas include enhancing data resources, building on the success of previous grant acquisition initiatives, addressing recruitment and retention challenges, tackling staff burnout, and advancing workforce development.

Key 2024 highlights and initiatives

2024 marked a year grounded in efficiency, optimizing and streamlining workflows and processes, while maintaining a culture of innovation to support successful initiatives into the future. With the completion of several key agency plans, in addition to continuing to fulfill public health statutory obligations to the community through core services, the agency has forged a new and modernized approach to core work.

In response to an increase in cases of congenital syphilis, EPCPH's Reproductive Health Clinic was able to expand upon an innovative syphilis prevention grant (originally awarded in 2023) to add an additional public health nurse, allowing for increased frequency of screening and patients reached. The goal of the grant is to reduce new cases of congenital syphilis by screening, identifying and treating syphilis in women of reproductive age at the Criminal Justice Center. This grant has allowed EPCPH to be one of the first local public health agencies in the nation to utilize innovative technologies for patient screening through the use of a rapid syphilis/HIV test.

EPCPH also secured funding to support an initiative to decrease youth-impaired driving in El Paso County. Programmatic efforts throughout 2024 include sharing data through an innovative gallery walk format, enhancing community engagement around this key issue through community outreach, and developing an impaired driving prevention campaign targeted toward youth.

The Environmental Health division also implemented a new fee structure—previously approved by the Board of Health in late 2023—which allowed for the addition of five full-time employees to support the growing needs of the Onsite Wastewater Treatment Systems (OWTS) program, Child Care and Body Art program, and Retail Food Special Event program. The goal is to improve customer service and reduce turnaround times for El Paso County citizens.

Funding, development and long-term planning

Each year, EPCPH focuses on evaluating and increasing funding streams to cover costs to meet statutory requirements, paired with increasing service demands and emerging issues due to El Paso County's steadily growing population.

Funding objectives are set through an analysis of the following:

- Shifts in grant funding by program area due to change at the state and/or national level
- Community health needs as outlined through the Community Health Assessment (CHA)
- Emergent issues
- Impact of COVID-specific grants ending: American Rescue Plan Act (ARPA) and Centers for Disease Control and Prevention (CDC) Health Disparities

A top agency priority remains sustaining an agile and resilient public health workforce. With funding shifts and the sunset of COVID-19 grants in 2024, EPCPH adapted by strategically aligning current grant funds to ensure sustained support and minimize disruptions to programming, while continuing to aggressively seek out new funding opportunities.

High-level overview of 2024 grant impacts:

- Four grants closed totaling \$2,521,947.
- Seven grant proposals were submitted.
- Three proposals were awarded, totaling \$849,588 in new funding.
- The CDC Public Health Infrastructure grant of \$7,378,657 is a five-year grant with a closing date of Nov. 30, 2027. The agency is in good standing with CDC, on reporting requirements related to demonstrating progress in performance measures and fiduciary responsibility.

The primary focus of current grants has been to support public health infrastructure and staff, particularly during the successful transition of personnel tied to grants that conclude in 2024. Funding through the CDC Public Health Infrastructure grant provides support for EPCPH as it recalibrates staffing needs and funding streams post-COVID-19 response and recovery. As EPCPH looks to 2025, the agency will continue to seek funding to support and sustain agency infrastructure, including monitoring current trends driving the funding and grant landscape. An analysis of grant forecasting highlights the following two areas which will drive future grant opportunities:

1. Partnerships and multi-sector collaboration.
2. Innovation to expand outreach impact and health outcomes.

Taking into consideration a myriad of factors such as increasing population and demand for services, numerous restricted and time-limited grants, and the end of several COVID-specific grants, EPCPH will continue to advocate for and explore opportunities to secure more sustainable, long-term, and recurring funding.

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, 2021, 2022 and 2023.

The Government Finance Officers Association (GFOA) awards Certificates of Achievement for Excellence in Financial Reporting for Annual Comprehensive Financial Reports are easily readable and efficiently organized to satisfy both generally accepted accounting principles and applicable legal requirements. We believe 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 2024, 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



DeAnn Ryberg, MPH, BSN, RN
Interim Public Health Executive 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, 2023

Christopher P. Morill

Executive Director/CEO

BOARD OF HEALTH



Ted Collas
President
2021 - Present



Doris Ralston
Vice President
2017 - Present



Dr. Deborah Chan
2023 - Present



Cami Bremer
2019 - 2024



Longinos Gonzalez, Jr.
2017 - 2024



Dave Donelson
2021 - Present



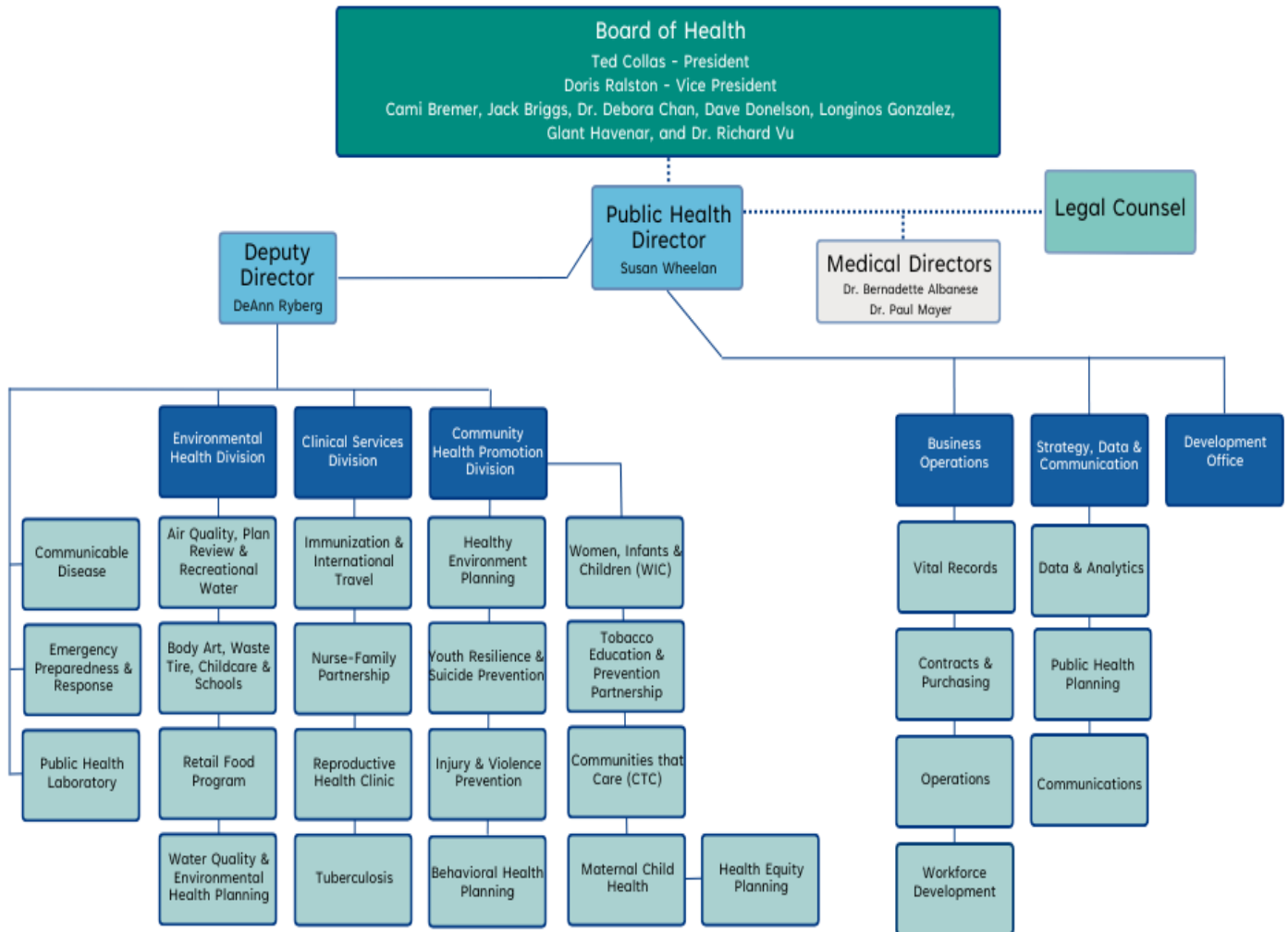
Dr. Richard Vu
2021 - Present



Jack Briggs
2022 - 2024



Glant Havenar
2023 - Present



II. FINANCIAL SECTION

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, 2024, 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, 2024, 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 Notes A.18 and A.19, the Department adopted the provisions of Governmental Accounting Standards Board Statement No. 100, *Accounting Changes and Error Corrections*, and Statement No. 101, *Compensated Absences*. 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 27, budgetary comparison schedules on page 63 and 64, 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 65 and 66, the schedule of the Department's proportionate share of the collective total other postemployment benefits liability on page 67, and the notes to the required supplementary information 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 19, 2025 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 19, 2025

EL PASO COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2024
(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, 2024. Please read it in conjunction with EPCPH's financial statements, which begin on page 29, as well as the transmittal letter.

Financial Highlights

- EPCPH experienced a 7.7% decrease in total assets from 2023 to 2024 representing a decline of \$1.2 million. A significant factor in this reduction was a 20.8% decrease in Cash and investments totaling \$1.6 million. The decline in Cash and investments was impacted by an increase of \$0.8 million in Construction in Progress, primarily due to ongoing work on the Public Health South Phase II Renovation project. Additionally, personnel costs rose following 2.5% cost-of-living and 2% pay-for-performance increases, contributing to the reduced cash reserves.
- EPCPH experienced a \$0.9 million (11.1%) decrease in Total Deferred Outflows of Resources from 2023 to 2024. The most significant factor was a \$1.1 million (18.9%) decrease in pension-related deferred outflows, driven by a variance between projected and actual investment earnings. In contrast, Deferred outflows related to Other Postemployment Benefits (OPEB) increased \$166,683 (6.4%). Several factors contributed to the changes in the overall retirement plan that services EPCPH which directly impacted deferred outflows. Notably, salary increases in 2024 exceeded expectations, and the retirement plan incurred an actuarial asset loss in 2024. This loss resulted from the actuarial value of assets underperforming the assumed 7.00% rate of return.
- EPCPH saw a 13.5% increase in total liabilities, amounting to \$3.5 million. This growth was primarily seen in Long-Term Liabilities which rose by \$4.1 million (19.1%). The increase in Long Term Liabilities was mainly driven by higher Net Pension and Total OPEB Liabilities. For OPEB, the decrease in the discount rate from 4.26% to 3.80% contributed to the \$1.0 million increase in liability. Key factors influencing the OPEB liability were the lower discount rate from 4.26% to 3.80%, higher medical costs, and a rise in the number of covered active and retiree beneficiaries. In addition, EPCPH implemented GASB Statement No. 101 as of January 1, 2024, which caused a \$0.5 million increase in the December 31, 2023, balance for Compensated Absences. This change was significant enough to require a restatement of the beginning Net Position for 2024 (See Notes A18 and A19 for more details). The Net Pension liability also rose by \$2.8 million (16.9%), driven by larger than expected increases in payroll and investment returns less than the assumed rate. To offset rising retirement costs, employer contributions to the pension plan increased from 10.8% to 11.4% starting January 1, 2024. Additionally, EPCPH saw a 66.1% decrease in unearned revenue, down by \$1.3 million, mainly due to the completion of the Federal ARPA grants that had rolled over from 2022, leaving no funds to carry forward into 2024. EPCPH experienced a smaller increase in the liability account: Due to El Paso County of \$0.3 million (90.8%) due to three large outstanding invoices at year end. Finally, Liabilities Due Within One Year increased by \$0.2 million (18.9%) driven by a \$217,529 increase in Compensated Absences, a \$37,184 rise in Short-Term OBEP liability, and an \$11,696 decrease in Short-Term Subscription Liability.
- In 2024, Total Deferred Inflows of Resources experienced a significant decrease of 50.9%, amounting to \$6.1 million. This reduction was primarily driven by a 64.6% decline in deferred inflows related to pensions, totaling \$5.4 million, due to an increased employer contribution to

EL PASO COUNTY PUBLIC HEALTH

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2024

(Unaudited)

the plan from 10.8% to 11.4% and appreciation in fair value of investments. Deferred inflows related to OPEB decreased by 18.2% or \$0.6 million. OPEB is a pay-as-you go plan and uses a discount rate based on S&P municipal bond 20-year high grade rate index which decreased from 4.26% to 3.80%. This change and other changes from mortality, termination, disability, retirement and medical trends decreased OPEB related inflows in 2024.

- In comparing the 2024 Statement of Activities to 2023, total program revenues experienced a 4.6% increase, amounting to \$1.7 million. The majority of this growth can be attributed to a \$1.6 million rise in Charges for Services. EPCPH secured a new grant in 2024: the Epidemiology and Laboratory Capacity 2.2 (ELC 2.2) grant, which provided \$568,088 in funding to support responses to priority outbreaks, investigations, and monitoring for COVID-19 mitigation efforts. The Department also received an additional \$1.3 million from the Federal Non-Cash WIC grant in 2024. Expenses for 2024 increased by 2.9% compared to 2023, reflecting a rise of \$1.1 million. A significant portion of this increase was driven by EPCPH's focus on employee investment. The year began with a 2.5% cost-of-living increase for every employee, as well as a 2% salary allocation for pay-for-performance adjustments.
- In 2024, assets in the governmental fund experienced a decline of 16% amounting to \$1.8 million. This reduction was largely attributable to the 20.8% decrease in Cash and Investments, totaling \$1.6 million. As previously mentioned, this decrease is largely attributable to the increased capital expenditures associated with the Public Health South Phase II Renovation project, which contributed to a reduction in available cash. Additionally, El Paso County Public Health prioritized employee retention by implementing a 2.5% cost-of-living increase along with a 2% pay-for-performance adjustment. Liabilities in the governmental fund also decreased in 2024, with a reduction of 26.8%, or \$0.9 million. This decline was principally due to a 66.1%, or \$1.3 million, decrease in Unearned Revenue. As noted earlier, the reduction in Unearned Revenue was a result of the conclusion of the Federal ARPA grants and funds being utilized. In contrast, the higher Unearned Revenue balance in 2023 reflected the rollover of Federal ARPA grants from 2022.
- Revenues in the governmental fund increased by 4.1% in the amount of \$1.6 million, from 2023 to 2024. A significant increase in charges to El Paso County for programs occurred, rising from \$2.8 million to \$6.6 million. This increase is primarily attributed to a change in the allocation method for the monthly finance distribution from El Paso County to EPCPH. Prior to 2024, the funds were split between charges for programs and Intergovernmental and other grants. However, in 2024, with the conclusion of Federal ARPA grants, 100% of these funds were allocated to charges to programs, resulting in a \$2.5 million decrease in intergovernmental and other grants. The net impact of these changes led to a \$1.3 million increase across these two categories, accounting for the majority of the revenue growth. Additionally, EPCPH saw an increase in grant funding, as well as a rise in revenue from licenses, fees, and permits, which grew by \$0.3 million in 2024. Expenditures in the governmental fund increased by \$1.6 million or 4.2%. The largest increase in expenditures was in current expenditures which increased \$1.7 million, or 4.5%. This increase reflects EPCPH's ongoing efforts to resume core public health services, resulting in higher costs related to these services. Furthermore, EPCPH made significant investments in its workforce during 2024. El Paso County provided additional funding to support a portion of these increased personnel costs.

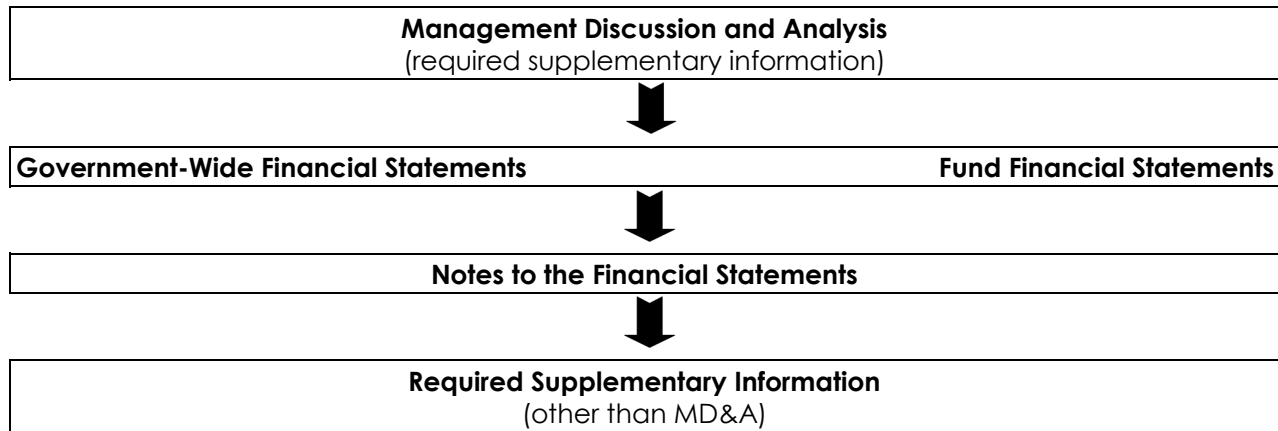
Background Information

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 and deferred outflows of resources and 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, 2024
(Unaudited)

Government-Wide Financial Analysis

Government-Wide Net Position

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

	El Paso County Public Health Net Position	
	Governmental Activities	
	2024	2023*
ASSETS		
Current and other assets	\$ 9,619,311	\$ 11,446,490
Capital assets - net	4,572,489	3,934,651
Total Assets	14,191,800	15,381,141
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pension	4,750,941	5,860,752
Deferred outflows related to OPEB	2,779,524	2,612,841
Total Deferred Outflows of Resources	7,530,465	8,473,593
LIABILITIES		
Current liabilities	3,866,997	4,547,814
Long-term liabilities	25,292,288	21,643,926
Total Liabilities	29,159,285	26,191,740
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pension	2,967,711	8,391,794
Deferred inflows related to OPEB	2,898,509	3,543,163
Deferred inflows related to leases	12,968	38,980
Total Deferred Inflows of Resources	5,879,188	11,973,937
NET POSITION		
Net investment in capital assets	4,518,571	3,845,643
Restricted for: TABOR	500,523	364,309
Unrestricted	(18,335,302)	(18,520,895)
Total Net Position (Deficit)	\$ (13,316,208)	\$ (14,310,943)

* Some balances at December 31, 2023, were restated due to the implementation of GASB Statement No. 101

For detailed information, please see the Statement of Net Position on page 30. A portion of EPCPH's net position reflects its net investment in capital assets for its governmental activities as of December 31, 2024. This amount is \$4,518,571 and includes leasehold improvements, vehicles, furniture and fixtures, general equipment, buildings, and land.

The following table presents capital balances related to governmental activities:

	El Paso County Public Health Capital Assets	
	Governmental Activities	
	2024	2023
Land	\$ 642,328	\$ 642,328
Buildings	1,614,712	1,660,198
Leasehold improvements	121,370	126,854
Vehicles	38,908	49,656
General equipment	180,987	199,153
Furniture and fixtures	65,729	117,463
Construction in progress	1,872,800	1,054,182
Right-to-use leased equipment	-	13,509
Right-to-use subscriptions	35,655	71,308
Total	\$ 4,572,489	\$ 3,934,651

EL PASO COUNTY PUBLIC HEALTH

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2024

(Unaudited)

For more information on capital assets, see Notes A7 and B2. Additional information on right-to-use leased equipment and right-to-use subscriptions can be found in Note A16 and Note A17 respectively.

As of January 1, 2024, the Department implemented GASB Statement No. 101, Compensated Absences, which updates GASB No. 16, and is effective for reporting periods beginning after December 15, 2023. This Statement aims to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. It achieves that objective by aligning the recognition and measurement guidance under a unified model and amending certain previously required disclosures. Beginning net position is restated with the implementation of Statement No. 101.

Net investment in capital assets increased by 17.50%, or \$0.7 million, in 2024. This growth was primarily driven by the ongoing Public Health South Phase II Renovation project, which contributed \$0.8 million in additions to construction in progress, including renovations, equipment, fencing, and furniture.

Changes in Net Position

Revenues exceeded Expenditures in 2024 by \$994,735, increasing net position.

The following table shows the changes in net position for governmental activities for 2024 and 2023:

	Changes in El Paso County Public Health Net Position	
	Governmental Activities	
	2024	2023
REVENUES		
Program revenues		
Charges for services	\$ 10,859,249	\$ 9,212,308
Operating grants and contributions	28,113,933	28,042,820
General revenues	335,214	500,420
Total Revenues	<u>39,308,396</u>	<u>37,755,548</u>
EXPENSES		
Health and welfare	<u>38,313,661</u>	<u>37,228,989</u>
Total Expenses	38,313,661	37,228,989
Increase (decrease) in net position	994,735	526,559
Beginning Net Position	<u>(14,310,943)</u>	<u>(14,340,125)</u>
Ending Net Position (2023 balance restated)	<u>\$ (13,316,208)</u>	<u>\$ (14,310,943)</u>

Changes in Overall Net Position from Operating Results

Revenues:

EPCPH's total revenues increased by \$1.6 million, or 4.1% more from 2023 to 2024. This growth was primarily driven by a \$1.6 million (17.9%) increase in Charges for Services, which reflected a general rise across various services rather than being attributable to any single department or fee. General Revenues declined by \$165,206, or 33.0%, largely due to reduced interest and miscellaneous income. The decrease in interest income was a result of lower cash balances held by EPCPH during 2024.

Expenses:

EPCPH's total expenses increased by \$1.1 million or 2.9% in 2024 from 2023. Employee salary increases and the increase in Construction in Progress make up this increase.

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, 2024, unassigned fund balance of the General Fund was \$6.7 million, and the total fund balance was \$7.3 million. 2024 ended with expenditures exceeding revenues in the General Fund by \$0.9 million, decreasing the fund balance to \$7.3 million. Our total unassigned fund balance of \$6.7 million is 25% 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 2024 Budgetary Highlights

Over the course of the year, the Board of Public Health revised the Public Health expenditure budget with seven resolutions for a net increase of \$1,578,420.

- Resolution 2024-01 was approved and appropriated in the total amount of \$168,000 for the Public Health Emergency Preparedness Grant. The funds are contracted with the Colorado Department of Public Health and Environment (CDPHE); to prepare for, respond to, and recover from all-hazards incidents or events that pose an imminent or potential threat to the health, medical, and environmental needs of El Paso County residents. EPCPH prepares for vulnerabilities by building public health emergency preparedness capabilities through a continuous preparedness cycle of planning, organizing, training, exercising, and evaluation.
- Resolution 2024-05 was approved and appropriated in the total amount of \$80,000 for the Business Operations Director Grant. The funds are contracted with CDPHE; to fund .42 FTE of the annual salary of the Business Operations Director. This position directs the strategic analysis of agency-wide business operations to include overall direction and strategic planning for EPCPH business operations. This position oversees the effort to streamline structures, policies, and practices related to budget oversight and management. This position assists in aligning business practices to the needs and gaps identified by the Workforce Gap Analysis and leads the formulation, implementation, and evaluation of business plans and strategies for agency administrative operations.
- Resolution 2024-07 and 2024-11 were approved and appropriated in the total amount of \$282,814 for an increase in State Core Service Funding. The funds are contracted with CDPHE; to support local public health agencies in the delivery of core public services including planning and assessment, communication, environmental health, communicable diseases prevention and control, prevention and population health promotion, laboratory, and administration.
- Resolution 2024-08 was approved and appropriated in the total amount of \$612,185 for an increase in IMM#3 funding. The funds are contracted with CDPHE; to implement strategies that offer greater equity and access to routine vaccines including COVID-19 vaccinations, funding personnel costs of the mobile vaccination team and support core immunization clinic personnel costs.

EL PASO COUNTY PUBLIC HEALTH

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2024

(Unaudited)

- Resolution 2024-09 was approved and appropriated in the total amount of \$284,045 for the Epidemiology and Laboratory Capacity 2.2. The funds are contracted with CDPHE; to provide a portion of funding for multiple programs throughout the agency including Communicable Disease, Data & Analytics, Environmental Health, Communications, Laboratory and the Clinical Services Division; Community outreach will be targeted toward education and recommendations for respiratory diseases including influenza, respiratory syncytial virus and COVID-19 in high-risk populations such as long-term care and childcare facilities focusing efforts across the agency to modernize and enhance the surveillance systems (also called the Data Modernization Initiative) to more effectively track diseases and trends of concern in El Paso County.
- Resolution 2024-10 was approved and appropriated in the total amount of \$151,376 for an increase in subrecipient funds from El Paso County from the American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds (SLFRF). The funds are contracted with El Paso County; to support COVID-19 Mitigation and Prevention including but not limited to vaccination programs, medical care, testing, contact tracing support for isolation or quarantine, support for vulnerable populations to access medical or public health services, public health surveillance, enforcement of public health orders, public communication efforts, enhancement to health care capacity, including through alternative care facilities, purchases of personal protective equipment, support for prevention, mitigation, or other services in congregate living facilities and other settings, enhancement of public health data systems, and other public health responses, investments in public health facilities or improvements to public buildings.

The table below shows the condensed revenues and expenditures, budget and actual for the General Fund for 2024:

El Paso County Public Health Budgetary Variances				
	Budgeted Amounts			
	2024 Original	2024 Final	Difference	%
Revenues and Appropriated Fund Balance	\$ 27,705,852	\$ 29,284,272	\$ 1,578,420	5.70%
Expenditures	28,278,242	29,856,662	(1,578,420)	(5.58)%
Net Change in Fund Balance	<u>\$ (572,390)</u>	<u>\$ (572,390)</u>	<u>\$ -</u>	
	2024 Final	2024 Actual	Difference	%
Revenues and Appropriated Fund Balance	\$ 29,284,272	\$ 27,281,255	\$ (2,003,017)	(6.84)%
Expenditures	29,856,662	28,109,769	1,746,893	5.85%
Net Change in Fund Balance	<u>\$ (572,390)</u>	<u>\$ (828,514)</u>	<u>\$ (256,124)</u>	

Actual revenues for 2024 were \$27.3 million. Final budgeted revenues were \$29.3 million, which was a difference of \$2.0 million from actual revenues. The difference between the final budgeted expenditures of \$29.9 million and the actual expenditures of \$28.2 million was \$1.7 million.

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

EL PASO COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2024
(Unaudited)

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, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 6,014,234
Grants and contracts receivable	3,475,708
Accounts receivable	20,925
Lease receivable	16,525
Due from El Paso County	268
Inventories	91,651
Capital assets, not depreciated	2,515,128
Capital assets, net of accumulated depreciation	<u>2,057,361</u>
Total Assets	<u>14,191,800</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pension	4,750,941
Deferred outflows related to OPEB	<u>2,779,524</u>
Total Deferred Outflows of Resources	<u>7,530,465</u>
 LIABILITIES	
Accounts payable	569,577
Due to El Paso County	703,176
Accrued liabilities	383,931
Unearned revenue	680,686
Noncurrent liabilities	
Due within one year	1,529,627
Due in more than one year	<u>25,292,288</u>
Total Liabilities	<u>29,159,285</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pension	2,967,711
Deferred inflows related to OPEB	2,898,509
Deferred inflows related to leases	<u>12,968</u>
Total Deferred Inflows of Resources	<u>5,879,188</u>
 NET POSITION	
Net investment in capital assets	4,518,571
Restricted for:	
TABOR	500,523
Unrestricted	<u>(18,335,302)</u>
Total Net Position (deficit)	<u>\$ (13,316,208)</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, 2024

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
Health and welfare	\$ 38,311,213	\$ 10,859,249	\$ 28,113,933	\$ -	661,969
Interest on long term debt	2,448	-	-	-	(2,448)
Total governmental activities	<u>\$ 38,313,661</u>	<u>\$ 10,859,249</u>	<u>\$ 28,113,933</u>	<u>\$ -</u>	<u>\$ 659,521</u>
General revenues:					
Interest income					302,687
Miscellaneous					32,527
Total general revenues					<u>335,214</u>
Change in net position					994,735
Net position - January 1 (restated)					<u>(14,310,943)</u>
Net position - December 31					<u><u>\$ (13,316,208)</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, 2024

	General Fund
ASSETS	
Cash and investments	\$ 6,014,234
Grants and contracts receivable	3,475,708
Accounts receivable	20,925
Lease receivable	16,525
Due from El Paso County	268
Inventories	91,651
Total Assets	9,619,311
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	557,317
Due to El Paso County	703,176
Accrued liabilities	383,931
Unearned revenue	680,686
Total Liabilities	2,325,110
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to leases	12,968
FUND BALANCES	
Nonspendable	91,651
Restricted	500,523
Unassigned	6,689,059
Total Fund Balances	7,281,233
Total Liabilities, Deferred Inflows Related to Leases, and Fund Balances	\$ 9,619,311

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, 2024

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

Fund Balance - Governmental Fund	\$ 7,281,233
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the fund. The cost of the assets is \$5,788,375 and the accumulated depreciation is \$1,251,541. The cost of the right-to-use assets is \$106,961 and the accumulated amortization is \$71,306.	4,572,489
Deferred outflows of resources, deferred inflows of resources, and liabilities associated with pension:	
Deferred outflows related to pension	\$ 4,750,941
Net pension liability	(19,234,054)
Deferred inflows related to pension	(2,967,711)
	(17,450,824)
Deferred outflows of resources, deferred inflows of resources, and liabilities associated with OPEB:	
Deferred outflows related to OPEB	\$ 2,779,524
Total OPEB liability	(6,075,561)
Deferred inflows related to OPEB	(2,898,509)
	(6,194,546)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds and include:	
Retainage payable	(12,260)
Compensated absences	(1,470,644)
SBITA liability	(41,656)
Net Position - Governmental Activities	\$ (13,316,208)

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, 2024

	General Fund
REVENUES	
Charges to El Paso County for programs	\$ 6,639,673
Intergovernmental and other grants	28,113,933
Licenses, fees, and permits	4,219,576
Interest income	302,687
Miscellaneous	32,527
Total Revenues	39,308,396
EXPENDITURES	
Current	
Health and welfare	39,379,139
Capital outlay	827,421
Debt Service	
Principal	47,352
Interest	2,448
Total Expenditures	40,256,360
Excess (deficiency) of revenues over (under) expenditures	(947,964)
Net Change in Fund Balance	(947,964)
Fund balance - January 1	8,229,197
Fund balance - December 31	\$ 7,281,233

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
FOR THE YEAR ENDED DECEMBER 31, 2024

Net Change in Fund Balance - Governmental Fund \$ (947,964)

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	827,421
	Depreciation/amortization expense	(201,844)

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	13,737
	Payment of SBITA principal	33,615

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	1,530,569
	OPEB expense related amounts	(246,253)
	Compensated absences	(14,546)
		(14,546)

Change in Net Position - Governmental Activities \$ 994,735

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. As a component unit of El Paso County, Colorado, The Department is appropriated significant funds from the County for operations. 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 investments consist of cash on hand, demand deposits, and securities held in a local government investment pool.

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 and accrued liabilities in the General Fund consist of 65% payables to vendors and 35% accrued salaries and benefits. There is no retention owed at the end of the fiscal year.

6. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out method. Inventories of the Department consist of vaccines and are considered expenditures when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The expenditure will be appropriately recognized using the consumption method in the benefiting period.

NOTE A - Summary of Significant Accounting Policies (continued)

7. 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:

Asset	Years
Leasehold improvements	4
Vehicles	4 - 8
Furniture and fixtures	5
General equipment	5 - 15
Intangibles	5 - 14
Right-to-use lease assets & SBITAs	2 - 15
Building	40

8. 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, 2024, 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 four items that qualify for reporting as Deferred Inflows of Resources. Deferred inflows related to pension and OPEB have been recorded as of December 31, 2024, 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, 2024, 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.

9. Unearned Revenue

Unearned Revenues include revenues that have been collected or recognized as a receivable but corresponding eligibility criteria have not been met.

NOTE A - Summary of Significant Accounting Policies (continued)

10. 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.

11. 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, 2024, 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.

12. 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)

13. 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.

14. 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.

15. Concentrations

Excluding noncash federal vouchers and supplies, the Department received approximately 24% and 59% of its revenue from El Paso County and intergovernmental grants, respectively, for the year ended December 31, 2024.

16. 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 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 A - Summary of Significant Accounting Policies (continued)

received should be allocated first to the accrued interest receivable and then to the lease receivable. The present value of deferred inflows related to the lease receivables are amortized into lease revenue.

Key estimates and judgements related to leases include how the Department determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

- The Department uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Department generally uses its estimated incremental borrowing rate, which represents a rate at which the Department could borrow funds for a term equivalent to the lease agreement.
- The lease term includes the non-cancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Department is reasonably certain to exercise.
- The Department monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

17. Subscription-Based Information Technology Arrangements (SBITA)

The Department has contracts providing the right-to-use a vendor's software, alone or in combination with tangible capital assets, for a specified period of time. For short-term SBITAs with a maximum subscription term of 12 months or less at commencement, the Department recognizes expenditures based on the provisions of the subscription agreement. For long-term SBITAs with a term exceeding 12 months at commencement, the Department recognizes a subscription liability and an intangible right-to-use subscription asset. SBITA assets are reported with capital assets, and SBITA liabilities are reported with long-term debt in the government-wide statement of net position. SBITA assets are amortized over the life of the agreement, and SBITA liabilities are reduced by the principal portion of the subscription payments made.

The Department uses its estimated incremental borrowing rate as the discount rate for the SBITA liability unless the rate is explicitly stated in the contract. The SBITA term includes the noncancelable period of the subscription plus periods covered by options that are determined to be reasonably certain to be exercised. SBITA payments included in the measurement of the SBITA liability are comprised of fixed and fixed in-substance payments, payments reasonably certain of being required, and the price of options reasonably certain to be exercised. The SBITA asset is measured as the initial amount of the SBITA liability, adjusted for SBITA payments made at or before the commencement of the subscription term, including incentives received, plus applicable capitalizable implementation costs. If amendments or other certain circumstances occur that are expected to significantly affect the amount of a SBITA, the present value is remeasured and corresponding adjustments made.

18. New Accounting Standard Adopted

As of January 1, 2024, the Department adopted GASB Statement No. 100, Accounting Changes and Error Corrections. GASB Statement No. 100 is an amendment of GASB Statement No. 62, and addresses accounting and financial reporting requirements for certain types of accounting changes and error corrections.

NOTE A - Summary of Significant Accounting Policies (continued)

19. New Accounting Standard Implemented

As of January 1, 2024, the Department implemented GASB Statement No. 101, Compensated Absences, which replaces GASB No. 16, and is effective for reporting periods beginning after December 15, 2023. This Statement aims to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. It achieves that objective by aligning the recognition and measurement guidance under a unified model and amending certain previously required disclosures. Beginning net position is restated with the implementation of Statement No. 101.

El Paso County Public Health	
Statement of Net Position	
<u>Governmental Activities</u>	
Net Position at December 31, 2023, as previously reported	\$ (13,813,566)
Restatement - GASB No. 101 implementation	<u>\$ (497,377)</u>
Net Position December 31, 2023, as restated	<u>\$ (14,310,943)</u>



Public Health team members attending the Public Health in the Rockies Conference

NOTE B - Detailed Notes on All Funds

1. Deposits and Investments

Cash and Investments	12/31/2024	Rating	Maturity Date
Petty Cash	\$ 1,650	*	*
Cash Deposits	1,306,852	*	*
Local Government Investment Pool (ColoTrust)	4,705,732	AAAm	Demand
Total Cash and Investments	<u>\$ 6,014,234</u>		

* Not applicable to cash deposits

Cash and investments as of December 31, 2024, are comprised of \$1,306,852 in demand deposits at Wells Fargo Bank, \$ 1,650 in petty cash, and \$4,705,732 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, 2024, the Department had bank deposits of \$1,245,737. Of that balance, \$250,000 was covered by federal depository insurance. The remainder, \$995,737, was collateralized with securities held by the financial institution's agent and covered by eligible collateral as determined by the PDPA.

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, 2024, none of the Department's investments were denominated in currencies other than the United States dollar.

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

The ColoTrust is an LGIP that reports at the fair value per share of the pool's underlying portfolio. The pool is rated 'AAAm'. Funds rated 'AAAm' demonstrate extremely strong capacity to maintain principal stability and to limit exposure to principal losses due to credit risk. 'AAAm' is the highest principal stability fund rating assigned by S&P Global Ratings. For pricing and redeeming shares, ColoTrust maintains a stable NAV of \$1 per share using the fair value method. The government-investor does not "look through" the pool to report a pro-rata share of the pool's investments, receivables, and payables. ColoTrust investments of \$4,705,732 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, 2024

NOTE B - Detailed Notes on All Funds (continued)

2. Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 642,328	\$ -	\$ -	\$ 642,328
Construction in progress	1,054,182	818,618	-	1,872,800
Total capital assets, not being depreciated	<u>1,696,510</u>	<u>818,618</u>	<u>-</u>	<u>2,515,128</u>
Capital assets, being depreciated:				
Buildings	1,819,396	-	-	1,819,396
Leasehold improvements	427,810	-	-	427,810
Vehicles	171,949	-	-	171,949
General equipment	313,837	21,064	-	334,901
Furniture and fixtures	484,270	-	(33,179)	451,091
Intangibles	68,100	-	-	68,100
Right-to-use leased equipment	56,587	-	(56,587)	-
Right-to-use SBITA	106,961	-	-	106,961
Total capital assets, being depreciated and amortized	<u>3,448,910</u>	<u>21,064</u>	<u>(89,766)</u>	<u>3,380,208</u>
Less accumulated depreciation for:				
Buildings	(159,198)	(45,486)	-	(204,684)
Leasehold improvements	(300,956)	(5,484)	-	(306,440)
Vehicles	(122,293)	(10,748)	-	(133,041)
General equipment	(114,684)	(39,230)	-	(153,914)
Furniture and fixtures	(366,807)	(51,734)	33,179	(385,362)
Intangibles	(68,100)	-	-	(68,100)
Right-to-use leased equipment	(43,078)	(13,509)	56,587	-
Right-to-use SBITA	(35,653)	(35,653)	-	(71,306)
Total accumulated depreciation and amortization	<u>(1,210,769)</u>	<u>(201,844)</u>	<u>89,766</u>	<u>(1,322,847)</u>
Total capital assets being depreciated and amortized, net	<u>2,238,141</u>	<u>(180,780)</u>	<u>-</u>	<u>2,057,361</u>
Governmental activities capital assets, net	<u>\$ 3,934,651</u>	<u>\$ 637,838</u>	<u>\$ -</u>	<u>\$ 4,572,489</u>

Depreciation/amortization expense of \$ 201,844 for the year ended December 31, 2024, was charged to health and welfare expenditures in governmental activities.

EL PASO COUNTY PUBLIC HEALTH
 NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024

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, 2024:

	Beginning Balance 1/1/2024	Additions	Reductions	Ending Balance 12/31/2024	Due Within One Year
Governmental activities:					
Compensated absences*	\$ 1,456,098	\$ 1,032,423	\$ (1,017,877)	\$ 1,470,644	\$ 1,176,249
Net pension liability	16,450,351	2,783,703	-	19,234,054	-
Total OPEB liability	5,017,971	1,649,616	(592,026)	6,075,561	317,722
Lease liability	13,737	-	(13,737)	-	-
SBITA liability	75,271	-	(33,615)	41,656	35,656
	<u>\$ 23,013,428</u>	<u>\$ 5,465,742</u>	<u>\$ (1,657,255)</u>	<u>\$ 26,821,915</u>	<u>\$ 1,529,627</u>
Long-term liabilities	<u>\$ 23,013,428</u>	<u>\$ 5,465,742</u>	<u>\$ (1,657,255)</u>	<u>\$ 26,821,915</u>	<u>\$ 1,529,627</u>

*The beginning balance was adjusted due to the implementation of GASB Statement No. 101. See notes A18 and A19.

For governmental activities, compensated absences, net pension liabilities, net postemployment benefits other than pension (OPEB) and lease and SBITA 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:

	General Fund
Nonspendable	\$ 91,651
Restricted:	
TABOR	500,523
Unassigned:	6,689,059
Total fund balance	<u>\$ 7,281,233</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, \$700,000 for each workers' compensation claim, \$500,000 for each liability claim, and \$250,000 for each health claim respectively. The limit of coverage on the liability claims is \$10,000,000.

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 requests 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 aged 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, 2023 (the most recent actuarial valuation date):

Inactive Plan members currently receiving benefits	2,087
Inactive Plan members entitled to but not yet receiving benefits	960
Active Plan members	<u>3,078</u>
Total	<u><u>6,125</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 11.40% and 10.8% for the years ended December 31, 2024 and 2023, respectively. Interest is credited on employee contributions at the rate of 3% per annum, compounded monthly. Employee and employer basic contributions amounted to 19.4% and 18.8% of covered payroll for the years ended December 31, 2024, and 2023, 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.

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 for those hired before January 1, 2022, 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. For those hired after January 1, 2022, the final average compensation is based on the last 60 months of full-time employment.

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 3.0% 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, 2023, using the following actuarial assumptions, applied to all periods included in the valuation and rolled forward to the measurement date of December 31, 2024. 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, 2024.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2023, using the following actuarial assumptions applied to all periods included in the measurement, and rolled forward to the measurement date of December 31, 2024:

Inflation	2.50%
Salary increases	Graded by service, from 9% 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 PubG-2010 Employee Mortality Table projected generationally using Projection Scale MP-2020. Mortality rates used for disabled members were based on the PubG-2010 Disabled Mortality Table projected generationally using Projection Scale MP-2020.

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, 2024, are summarized in the following table (the rates shown below exclude the inflation component):

Asset Class	Long-Term Expected Real Rate of Return
Equities	6.60%
Fixed Income	4.30%
Real Assets	6.45%
Diversifying Alternative Investments	5.30%

Discount Rate

The discount rate used to measure the total pension liability as of December 31, 2024, 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	\$ 24,926,444	\$ 19,234,054	\$ 14,603,401

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

At December 31, 2024, the Department reported a liability of \$19,234,054 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 2024 relative to the total contributions of participating employers to the Plan. The Department's proportion was 5.61%, which was an increase of 0.06% from its proportion measured at prior year.

NOTE C - Other Information (continued)

For the year ended December 31, 2024, the Department's portion of the Plan's recognized pension expense totaled \$94,539. The Department reported Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between projected and actual experience	\$ 1,225,545	\$ (56,949)
Difference between projected and actual assumptions	683,355	(2,178,026)
Net difference between projected and actual earnings on pension plan investments	1,946,505	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	895,536	(732,736)
Total	<u>\$ 4,750,941</u>	<u>\$ (2,967,711)</u>

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

<u>Year Ended December 31</u>	<u>Deferred Amount</u>
2024	\$ (619,073)
2025	1,563,990
2026	596,280
2027	242,033
Total	<u>\$ 1,783,230</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).
- 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.

NOTE C - Other Information (continued)

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 \$0 for individuals and 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 \$250 for non-preferred specialty drugs. For retirees aged 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.

As of January 1, 2024, the number of active and inactive employees covered by the plan was as follows. The count of retirees does not include spouses. The count of active employees does not include those who waived their benefits or new employees who were not yet covered.

	The Plan	Public Health
Active Employees	2,029	117
Retirees	925	28
Total	2,954	145

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

At December 31, 2024, the Department reported a liability of \$6,075,561 for its proportionate share of the collective total OPEB liability. The total OPEB liability was measured as of January 1, 2024, 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, 2024, the Department's proportion was 4.13%, which is consistent with its proportionate measurement at year end.

For the year ended December 31, 2024, the Department recognized OPEB expense of \$702,753. At December 31, 2024, the Department reported Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB from the following sources:

NOTE C - Other Information (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 678,336	\$ (1,321,770)
Changes in assumptions	1,042,952	(1,283,430)
Changes in proportion and differences between contributions recognized and proportionate share of contributions	862,857	(293,309)
Department contributions subsequent to the measurement date	195,379	-
Total	<u>\$ 2,779,524</u>	<u>\$ (2,898,509)</u>

An amount of \$195,379 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, 2024. Other amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31	Deferred Amount
2025	118,612
2026	268
2027	(218,458)
2028	<u>\$ (214,786)</u>
Total	<u>\$ (314,364)</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:

- Actuarial assumptions were measured and valued at January 1, 2024.
- All data was provided by the County.
- A medical liability exists for the implicit subsidy due to age for retirees under age 65, and due to explicit employer contributions for retirees. Dental and vision benefits are provided to retirees but do not have an explicit or implicit liability
- Cost method used is entry age normal, determined as a level percent of projected pay.
- Funding policy is pay as you go.
- Discount rate is 3.80% using S&P Municipal Bond 20 Year High Grade Index as of January 2, 2025.
- Participation rate is assumed at 75% of active employees electing the County's healthcare coverage in retirement based on recent study of historical participation data.
- Spousal coverage is 36% of active employees are assumed to be married with husbands assumed to be three years older than their wives unless actual spouse age is available, based on recent study of historical spousal coverage. 15% of electing retirees are assumed to elect coverage for their spouse.
- Medical trend rate is assumed to increase for medical claims and premiums using Deloitte 2023 Study of Economic Assumptions.

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 2024. Discount rate decreased from 4.26% to 3.80%. Total impact on liability was an increase of \$8,090,900 for 2024.

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 (2.80%) or 1-percentage-point higher (4.80%) than the current discount rate:

	1% Decrease (2.80%)	Discount Rate (3.80%)	1% Increase (4.80%)
Total OPEB Liability	\$ 7,087,138	\$ 6,075,561	\$ 5,276,579

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 (5.02%) or 1-percentage-point higher (7.02%) than the current healthcare cost trend rate:

	1% Decrease (5.02%)	Trend Rate (6.02%)	1% Increase (7.02%)
Total OPEB Liability	\$ 5,226,709	\$ 6,075,561	\$ 7,160,259

5. Leases

Department as Lessee

The Department routinely leases equipment instead of purchasing assets. All remaining agreements for leased equipment ended as of December 31, 2024. Therefore, the total lease liability for governmental activities is \$0. Changes in the lease liability balance during 2024 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 2024 is \$63.

NOTE C - Other Information (continued)

Department as Lessor

Office space, at Public Health South Building is leased to outside parties. Remaining lease term is two years. The Department recognized \$6,484 in lease revenue and \$1,137 in interest revenue during 2024 related to this lease. At December 31, 2024, the Department's lease receivable balance is \$16,525. 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, 2024, the balance of the deferred inflow of resources is \$12,968.

6. Subscription-Based Information Technology Arrangements (SBITAs)

The Department has one long-term subscription-based information technology arrangement contract, referred to as a subscription, for hosting services. The remaining term of this contract is one year and two months. The total SBITA liability, at December 31, 2024, is \$41,656 for governmental activities. Changes in the subscription liability are presented in Note B3. This subscription asset and its related accumulated amortization are disclosed in Note B2. Interest expense on the SBITA recognized in 2024 is \$2,385.

The future SBITA principal and interest payments of governmental activities as of December 31, 2024, are as follows:

December 31,	Governmental Activities		
	Principal	Interest	Total Payment
2025	\$ 35,656	\$ 344	\$ 36,000
2026	6,000	-	6,000
	<u>\$ 41,656</u>	<u>\$ 344</u>	<u>\$ 42,000</u>

7. Construction and Other Significant Commitments

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

December 31, 2024 Projects	Spent to Date	Amount to Complete Projects in 2025
General Fund Projects	<u>\$ 1,872,800</u>	<u>\$ 71,486</u>



El Paso County Public Health's Environmental Health team doing mock food inspection training



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, 2024

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES				
Charges to El Paso County for programs	\$ 3,169,623	\$ 6,669,623	\$ 6,639,673	\$ (29,950)
Intergovernmental and other grants	19,341,583	17,420,003	16,086,792	(1,333,211)
Licenses, fees, and permits	4,853,506	4,853,306	4,219,576	(633,730)
Interest income	300,000	300,000	302,687	2,687
Miscellaneous	41,140	41,340	32,527	(8,813)
Total Revenues	<u>27,705,852</u>	<u>29,284,272</u>	<u>27,281,255</u>	<u>(2,003,017)</u>
EXPENDITURES				
Health and welfare	27,883,242	28,975,088	27,232,548	1,742,540
Capital outlay	395,000	881,574	827,421	54,153
Debt service				
Principal	-	-	47,352	(47,352)
Interest	-	-	2,448	(2,448)
Total Expenditures	<u>28,278,242</u>	<u>29,856,662</u>	<u>28,109,769</u>	<u>1,746,893</u>
Net Change in Fund Balance	<u>\$ (572,390)</u>	<u>\$ (572,390)</u>	<u>\$ (828,514)</u>	<u>\$ (256,124)</u>

See the accompanying independent auditors' report.

EL PASO COUNTY PUBLIC HEALTH
 BUDGETARY COMPARISON SCHEDULE
 BUDGET TO GAAP RECONCILIATION
 DECEMBER 31, 2024

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

	<u>General Fund</u>
Sources/Inflows of Resources	
Total revenues-budgetary basis from the schedule of revenues, expenditures and changes in fund balance-budget and actual	\$ 27,281,255
Noncash federal vouchers and supplies revenue is not an inflow for budgetary purposes but is included as revenue for financial reporting purposes	<u>12,027,141</u>
Total operating and non-operating revenues-GAAP basis from the statement of revenues, expenditures and changes in fund balance	<u><u>39,308,396</u></u>

Sources/Outflows of Resources	
Total expenditures-budgetary basis from the schedule of revenues, expenditures and changes in fund balance-budget and actual	28,109,769
Noncash federal vouchers and supplies expenditure is not an inflow for budgetary purposes but is included as an expenditure for financial reporting purposes	12,027,141
Accrued wages are not outflows of budgetary resources but expenditures for financial reporting purposes	<u>119,450</u>
Total operating and non-operating expenditures-GAAP basis from the statement of revenues, expenditures and changes in fund balance	<u><u>\$ 40,256,360</u></u>

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

	Fiscal Year				
	2024	2023	2022	2021	2020
Department's proportion (percentage) of the collective net pension liability	5.61%	5.55%	5.91%	5.43%	4.95%
Department's proportionate share of the collective pension liability	\$ 19,234,054	\$ 16,450,351	\$ 16,501,995	\$ 10,808,438	\$ 30,152,040
Covered payroll	\$ 12,628,301	\$ 11,602,820	\$ 10,979,609	\$ 9,553,636	\$ 8,810,509
Department's proportionate share of the net pension liability as a percentage of its covered payroll	152.31%	141.78%	150.30%	113.13%	342.23%
Plan fiduciary net pension as a percentage of the total pension liability	57.93%	60.66%	60.70%	71.17%	41.42%

	Fiscal Year				
	2019	2018	2017	2016	2015
Department's proportion (percentage) of the collective net pension liability	4.62%	4.84%	4.87%	4.66%	4.85%
Department's proportionate share of the collective pension liability	\$ 17,347,114	\$ 19,166,683	\$ 7,236,748	\$ 7,502,307	\$ 7,539,460
Covered payroll	\$ 7,466,028	\$ 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	232.35%	256.83%	99.62%	113.89%	116.97%
Plan fiduciary net pension as a percentage of the total pension liability	51.73%	47.66%	72.07%	68.22%	67.55%

See the accompanying independent auditors' report.

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

	Fiscal Year				
	2024	2023	2022	2021	2020
Contractually required contributions	\$ 1,010,261	\$ 928,225	\$ 878,367	\$ 764,291	\$ 704,839
Contributions in relation to the contractually required contribution	\$ (1,010,261)	\$ (928,225)	\$ (878,367)	\$ (764,291)	\$ (704,839)
Contribution deficiency (excess)	-	-	-	-	-
Covered payroll	\$ 12,628,301	\$ 11,602,820	\$ 10,979,609	\$ 9,553,636	\$ 8,810,509
Contribution as a percentage of covered payroll	8%	8%	8%	8%	8%

	Fiscal Year				
	2019	2018	2017	2016	2015
Contractually required contributions	\$ 597,283	\$ 596,997	\$ 581,176	\$ 526,992	\$ 515,782
Contributions in relation to the contractually required contribution	\$ (597,283)	\$ (596,997)	\$ (581,176)	\$ (526,992)	\$ (515,782)
Contribution deficiency (excess)	-	-	-	-	-
Covered payroll	\$ 7,466,028	\$ 7,462,892	\$ 7,264,690	\$ 6,587,399	\$ 6,445,453
Contribution as a percentage of covered payroll	8%	8%	8%	8%	8%

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 SEVEN FISCAL YEARS

	Fiscal Year				
	2024	2023	2022	2021	2020
Department's proportion (percentage) of the collective total OPEB liability	4.13%	4.45%	4.45%	3.38%	3.38%
Department's proportionate share of the collective total OPEB liability	\$ 6,075,561	\$ 5,017,971	\$ 6,794,932	\$ 6,637,081	\$ 5,199,110
Department's covered-employee payroll	\$ 13,442,696	\$ 11,883,917	\$ 10,454,895	\$ 8,172,429	\$ 7,973,101
Department's proportionate share of the collective total OPEB liability as a percentage of its covered-employee payroll	45.20%	42.22%	64.99%	81.21%	65.21%
	Fiscal Year				
	2019	2018			
Department's proportion (percentage) of the collective total OPEB liability	2.88%	2.88%			
Department's proportionate share of the collective total OPEB liability	\$ 4,004,779	\$ 4,301,825			
Department's covered-employee payroll	\$ 7,980,930	\$ 7,711,043			
Department's proportionate share of the collective total OPEB liability as a percentage of its covered-employee payroll	50.18%	55.79%			

The amounts presented for each fiscal year were determined as of December 31. Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to ten years as information becomes available. See the accompanying independent auditors' report.

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, 2023, 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, 2024.

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 2024 reflect the effects of change in the discount rate being decreased from 4.26% to 3.80%.

III. STATISTICAL SECTION

EL PASO COUNTY PUBLIC HEALTH

STATISTICAL SECTION

(Unaudited)

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

Financial Trends

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

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

Revenue Capacity

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

Schedule 5	Top Ten Revenue Sources
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Debt Capacity

This schedule contains information to help the reader assess the affordability of the Department's current level of debt and the Department's ability to issue debt in the future.

Schedule 6	Ratio of Outstanding Debt by Type
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Demographic and Economic Information

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

Schedule 7	Demographic and Economic Statistics
Schedule 8	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 9	Full-Time Equivalent Employees by Function/Division
Schedule 10	Operating Indicators by Function/Program
Schedule 11	Facilities by Function/Program
Schedule 12	Capital Asset Statistics by Function



FINANCIAL TRENDS

EL PASO COUNTY PUBLIC HEALTH

Schedule 1 - Unaudited
 Net Position by Component
 Last Ten Fiscal Years

Governmental Activities	Fiscal Year			
	2024	2023	2022	2021
Net investment in capital assets	\$ 4,518,571	\$ 3,845,643	\$ 3,096,112	\$ 2,929,405
Restricted	500,523	364,309	282,493	233,632
Unrestricted	(18,335,302)	(18,520,895)	(17,718,730)	(16,329,232)
Total Governmental Activities Net Position	<u>\$ (13,316,208)</u>	<u>\$ (14,310,943)</u>	<u>\$ (14,340,125)</u>	<u>\$ (13,166,195)</u>

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

Governmental Activities	Fiscal Year	
	2016	2015
Net investment in capital assets		
Restricted	\$ -	\$ 10,713
Unrestricted	299,182	293,789
Total Governmental Activities Net Position	<u>\$ (3,489,592)</u>	<u>\$ (3,879,481)</u>
	<u>\$ (3,190,410)</u>	<u>\$ (3,574,979)</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

	Fiscal Year				
	2024	2023	2022	2021	2020
Expenses					
Governmental activities					
Health and welfare	<u>\$ 38,313,661</u>	<u>\$ 37,228,989</u>	<u>\$ 35,027,233</u>	<u>\$ 32,065,565</u>	<u>\$ 33,261,530</u>
Program Revenues					
Charges for services					
Health and welfare	10,859,249	9,212,308	8,946,577	9,274,938	12,726,861
Operating grants and contributions					
Health and welfare	28,113,933	28,042,820	24,731,267	21,956,466	19,836,195
General Revenues					
Interest income	302,687	437,586	119,694	2,353	25,085
Miscellaneous	32,527	62,834	55,765	43,757	66,360
Total Revenues	<u>39,308,396</u>	<u>37,755,548</u>	<u>33,853,303</u>	<u>31,277,514</u>	<u>32,654,501</u>
Changes in Net Position	<u>\$ 994,735</u>	<u>\$ 526,559</u>	<u>\$ (1,173,930)</u>	<u>\$ (788,051)</u>	<u>\$ (607,029)</u>

	Fiscal Year				
	2019	2018	2017	2016	2015
Expenses					
Governmental activities					
Health and welfare	<u>\$ 28,180,456</u>	<u>\$ 27,038,371</u>	<u>\$ 23,854,639</u>	<u>\$ 23,621,873</u>	<u>\$ 23,846,915</u>
Program Revenues					
Charges for services					
Health and welfare	4,234,542	3,532,657	7,763,528	7,313,423	6,756,410
Operating grants and contributions					
Health and welfare	20,578,026	21,171,307	16,407,076	16,618,193	17,121,635
General Revenues					
Interest income	83,123	62,277	34,888	18,479	3,171
Miscellaneous	37,748	22,382	56,205	56,347	46,776
Total Revenues	<u>24,933,439</u>	<u>24,788,623</u>	<u>24,261,697</u>	<u>24,006,442</u>	<u>23,927,992</u>
Changes in Net Position	<u>\$ (3,247,017)</u>	<u>\$ (2,249,748)</u>	<u>\$ 407,058</u>	<u>\$ 384,569</u>	<u>\$ 81,077</u>

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.

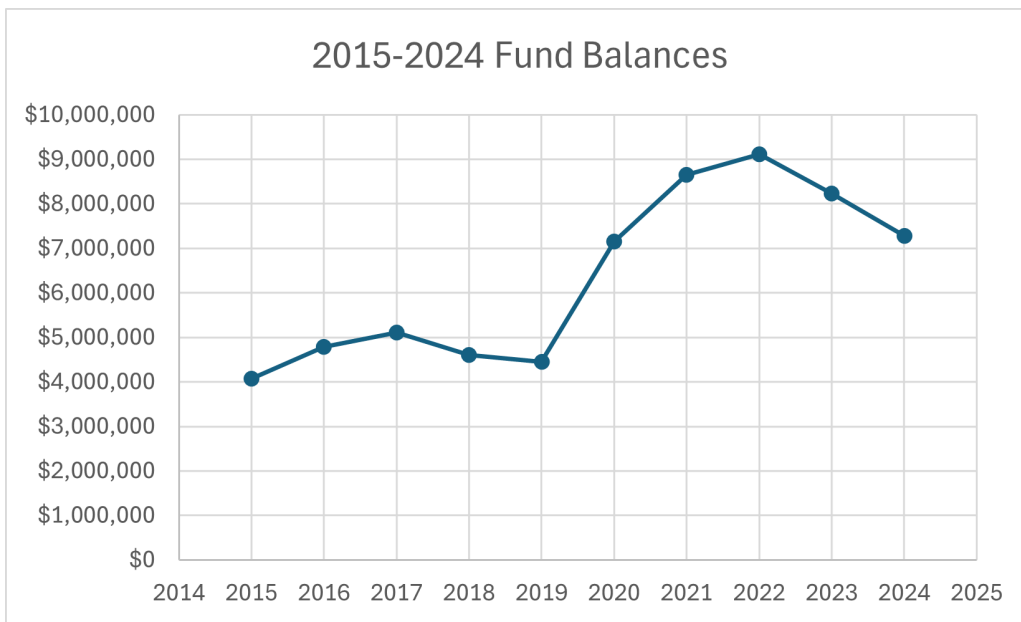
Information for 2021 and prior is presented as before GASB 87 implementation. Data is not available to restate.

GASB 96 was implemented in 2023.

EL PASO COUNTY PUBLIC HEALTH
 Schedule 3 - Unaudited
 Fund Balances, Governmental Funds
 Last Ten Fiscal Years

General Fund	Fiscal Year				
	2024	2023	2022	2021	2020
Nonspendable	\$ 91,651	\$ 114,503	\$ -	\$ -	\$ -
Restricted	500,523	364,309	282,493	233,632	415,609
Unassigned	6,689,059	7,750,385	8,826,858	8,420,785	6,735,260
Total General Fund	<u>\$ 7,281,233</u>	<u>\$ 8,229,197</u>	<u>\$ 9,109,351</u>	<u>\$ 8,654,417</u>	<u>\$ 7,150,869</u>

General Fund	Fiscal Year				
	2019	2018	2017	2016	2015
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	360,111	339,472	311,320	299,182	293,789
Unassigned	4,085,409	4,269,840	4,790,114	4,488,929	3,784,703
Total General Fund	<u>\$ 4,445,520</u>	<u>\$ 4,609,312</u>	<u>\$ 5,101,434</u>	<u>\$ 4,788,111</u>	<u>\$ 4,078,492</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				
	2024	2023	2022	2021	2020
Revenues					
Charges to El Paso County for programs	\$ 6,639,673	\$ 2,781,022	\$ 1,399,195	\$ 1,126,037	\$ 8,022,775
Intergovernmental and other grants	28,113,933	30,625,844	28,737,161	26,760,908	21,608,680
Licenses, fees, and permits	4,219,576	3,848,262	3,541,488	3,344,459	2,931,601
Interest income	302,687	437,586	119,694	2,353	25,085
Miscellaneous	32,527	62,834	55,765	43,757	66,360
Total Revenues	<u>39,308,396</u>	<u>37,755,548</u>	<u>33,853,303</u>	<u>31,277,514</u>	<u>32,654,501</u>
Expenditures					
Current					
Health and welfare	39,379,139	37,673,742	33,019,027	29,601,498	27,162,217
Capital outlay	827,421	903,958	357,340	172,468	2,786,935
Debt service					
Principal	47,352	57,255	21,245	-	-
Issuance costs	2,448	747	757	-	-
Total Expenditures	<u>40,256,360</u>	<u>38,635,702</u>	<u>33,398,369</u>	<u>29,773,966</u>	<u>29,949,152</u>
Excess of revenues over (under) expenditures	(947,964)	(880,154)	454,934	1,503,548	2,705,349
Fund balance at beginning of year	8,229,197	9,109,351	8,654,417	7,150,869	4,445,520
Fund balance at end of year	<u>\$ 7,281,233</u>	<u>\$ 8,229,197</u>	<u>\$ 9,109,351</u>	<u>\$ 8,654,417</u>	<u>\$ 7,150,869</u>

	Fiscal Year				
	2019	2018	2017	2016	2015
Revenues					
Charges to El Paso County for programs	\$ 3,856,061	\$ 3,392,167	\$ 3,326,486	\$ 3,285,804	\$ 3,285,804
Intergovernmental and other grants	17,386,107	17,860,319	17,431,290	17,428,129	17,642,568
Licenses, fees, and permits	3,570,400	3,451,478	3,412,828	3,217,683	2,949,673
Interest income	83,123	62,277	34,888	18,479	3,171
Miscellaneous	37,748	22,382	56,205	56,347	46,776
Total Revenues	<u>24,933,439</u>	<u>24,788,623</u>	<u>24,261,697</u>	<u>24,006,442</u>	<u>23,927,992</u>
Expenditures					
Current					
Health and welfare	25,097,231	25,065,927	23,631,654	23,296,823	23,651,612
Capital outlay	-	214,818	316,720	-	-
Debt service					
Principal	-	-	-	-	-
Issuance costs	-	-	-	-	-
Total Expenditures	<u>25,097,231</u>	<u>25,280,745</u>	<u>23,948,374</u>	<u>23,296,823</u>	<u>23,651,612</u>
Excess of revenues over (under) expenditures	(163,792)	(492,122)	313,323	709,619	276,380
Fund balance at beginning of year	4,609,312	5,101,434	4,788,111	4,078,492	3,802,112
Fund balance at end of year	<u>\$ 4,445,520</u>	<u>\$ 4,609,312</u>	<u>\$ 5,101,434</u>	<u>\$ 4,788,111</u>	<u>\$ 4,078,492</u>

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

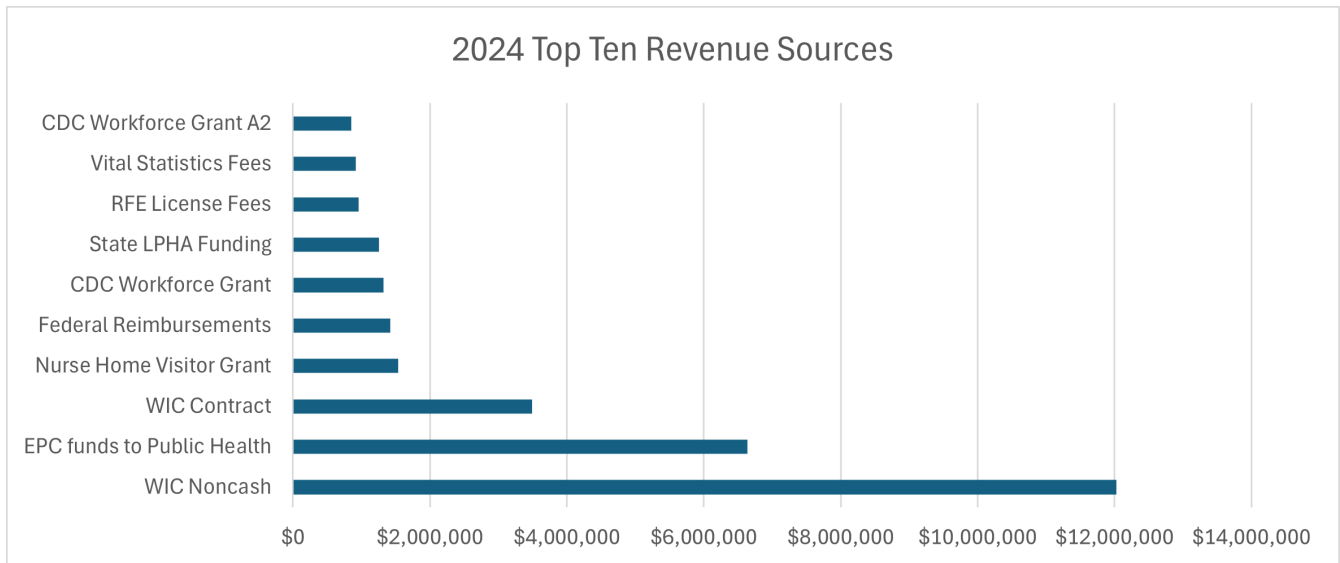
GASB 87 was implemented in 2022. Years 2022 and after are presented in compliance with GASB 87. Information for 2021 and prior is presented as before GASB 87 implementation. Data is not available to restate.



REVENUE CAPACITY

EL PASO COUNTY PUBLIC HEALTH
 Schedule 5 - Unaudited
 Top Ten Revenue Sources
 Current Year and Nine Years Ago

Revenue Source	2024			2015		
	Revenue	Rank	Percentage of Total Revenue	Revenue	Rank	Percentage of Total Revenue
Noncash Federal WIC	\$ 12,027,141	1	39.54%	\$ -		-%
El Paso County	6,639,673	2	21.83%	2,774,298	2	27.21%
WIC Contract	3,490,515	3	11.48%	2,933,725	1	28.77%
Nurse Home Visitor Grant	1,537,368	4	5.05%	1,008,200	3	9.89%
Federal Reimbursements	1,420,952	5	4.67%	-		-%
CDC Grant	1,317,689	6	4.33%	-		-%
State LPHA Funding	1,255,509	7	4.13%	480,509	7	4.71%
RFE License Fees	962,261	8	3.16%	606,675	6	5.95%
Vital Statistics Fees	914,983	9	3.01%	816,307	4	8.01%
CDC Workforce Grant A2	848,034	10	2.79%	-		-%
Tobacco Settlement	-	-	0.00%	810,989	5	7.95%
MCH Block Grant Contract	-	-	0.00%	259,526	8	2.55%
Children With Needs	-	-	0.00%	254,505	9	2.50%
Title X	-	-	0.00%	251,085	10	2.46%
El Paso County Public Health Total Revenue	\$ 30,414,125			\$ 10,195,819		



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



DEBT CAPACITY

EL PASO COUNTY PUBLIC HEALTH
 Schedule 6 - Unaudited
 Ratio of Outstanding Debt by Type
 Last Three Fiscal Years

Governmental Activities	Fiscal Year		
	2022	2023	2024
Lease Liability	35,342	13,737	-
SBITA Liability	-	75,271	41,656
Total Primary Government	35,342	89,008	41,656
Percentage of Personal Income	-	n/a	n/a
PH Debt Per Capita	0.05	0.12	0.06

*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. GASB 96 was implemented in 2023. Years 2023 and after are presented in compliance with GASB 96. Information for 2022 and prior is presented as before GASB 96 implementation. Data is not available to restate.

**Data not available

Data sources:
 El Paso County Financial Statements
 Federal Reserve Bank of St. Louis (FRED)
 Bureau of Economic Analysis



Public Health Dietitians Team



DEMOGRAPHIC AND ECONOMIC INFORMATION

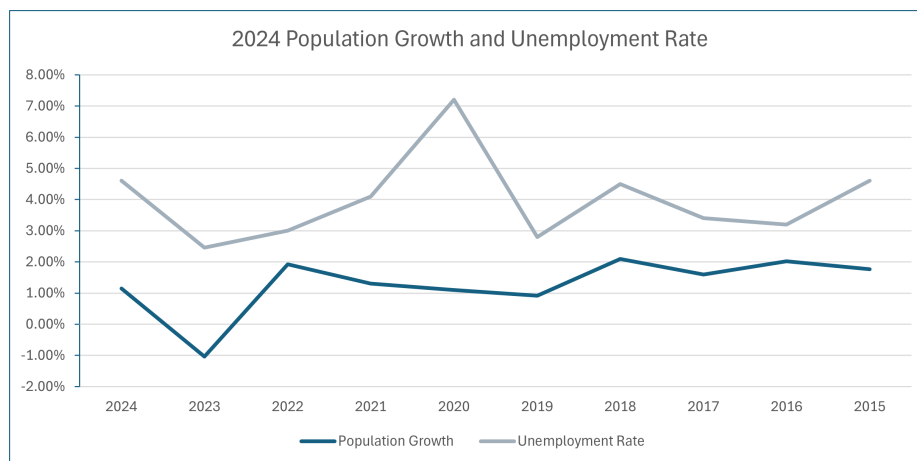
EL PASO COUNTY PUBLIC HEALTH

Schedule 7 - Unaudited Demographic and Economic Statistics Last Ten Calendar Years

Year	Population *				Per Capita Personal Income **			
	Colorado	Change from Prior Period	El Paso County	Change from Prior Period	Total Personal Income	Colorado	El Paso County	El Paso County as a Percentage of Colorado
2024	5,957,493	1.36%	752,772	1.15%	48,906,130	82,705	***	***
2023	5,877,610	0.65%	744,215	-1.04%	45,230,988	78,918	65,715	83.27%
2022	5,839,926	0.48%	752,021	1.92%	43,258,594	75,708	61,076	80.67%
2021	5,812,069	0.07%	737,867	1.31%	39,438,712	70,706	58,627	82.92%
2020	5,807,719	0.85%	728,310	1.10%	36,825,059	69,016	54,151	78.46%
2019	5,758,736	1.11%	720,403	0.92%	36,605,524	63,522	51,117	80.47%
2018	5,695,564	1.58%	713,856	2.09%	35,603,678	56,846	48,467	85.26%
2017	5,607,154	1.20%	699,232	1.60%	31,149,325	52,059	46,511	89.34%
2016	5,540,545	1.78%	688,227	2.02%	30,315,645	51,999	44,409	85.40%
2015	5,443,612	1.64%	674,630	1.77%	29,262,206	50,971	43,385	85.12%

El Paso County Civilian Labor Force *

Year	Employed	Unemployed	Unemployment Rate	Public School Enrollment
2024	366,221	19,328	4.60%	119,209
2023	351,992	14,316	2.46%	119,902
2022	354,571	10,604	3.00%	119,808
2021	353,420	14,490	4.10%	119,609
2020	384,918	27,714	7.20%	118,023
2019	347,862	9,740	2.80%	122,783
2018	349,709	15,737	4.50%	121,192
2017	329,377	11,199	3.40%	119,442
2016	311,612	9,854	3.20%	118,754
2015	293,736	14,200	4.60%	117,928



Notes:

* Data revised in 2024 with most recent information from the FRED Economic Data

** Data revised in 2024 with most recent information from the Bureau of Economic Analysis

***2024 Data not available

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 8 - Unaudited
 Principal Employers
 Current Year and Nine Years Ago

<u>Employer</u>	<u>2024</u>			<u>2015</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	29,500	1	8.06%	29,827	1	10.01%
Peterson, Schriever & Cheyenne	16,400	2	4.48%	13,591	2/8	4.56%
United States Air Force Academy	9,200	3	2.51%	8,106	3	2.72%
UCHealth Memorial Health System	7,050	4	1.93%	4,700	5	1.58%
School District #11	3,600	5	0.98%	5,718	4	1.92%
University of Colorado	3,300	6	0.90%	-	-	-
School District #20 - Air Academy	3,050	7	0.83%	3,226	6	-
El Paso County	3,050	8	0.83%	2,100	10	0.70%
City of Colorado Springs	2,950	9	0.81%	2,790	9	0.94%
Colorado Springs Utilities	2,050	10	0.56%	-	-	-%
Penrose-St. Francis Health Services	-	-	-	2,833	7	0.95%
	-	-	-	-	-	-%
	-	-	-	-	-	-%
	-	-	-	-	-	-%
	-	-	-	-	-	-%
Total Employees	<u>80,150</u>			<u>72,891</u>		
El Paso County Total Employment *	366,221			297,998		

Notes:

* Lightcast, Q1 2024; State of Colorado, LMI Gateway, 2014

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 9 - Unaudited

Full-Time Equivalent Employees by Function/Division

Last Ten Fiscal Years

Function/Division	Full-Time Equivalent Employees				
	2024	2023	2022	2021	2020
Health and Welfare *	-	-	-	-	-
Administration	59.80	55.00	47.90	19.75	25.20
Disease Prevention & Control **	-	-	-	-	-
Health Promotion & Disease Prevention				28.00	26.80
Environmental Health Services	39.00	32.80	32.00		38.00
Health Prevention Services **				67.00	-
Health Services	32.50	31.50	36.50	20.35	68.00
Community Health Promotions	51.90	50.80	56.10	8.00	-
Communicable Disease - Tuberculosis				3.90	-
Public Health Data & Analytics	8.80	32.90	55.50	33.00	-
Vital Statistics	5.00	-	-	-	-
Total Employees	197.00	203.00	228.00	180.00	158.00

Function/Division	Full-Time Equivalent Employees				
	2019	2018	2017	2016	2015
Health and Welfare *	-	-	-	-	-
Administration	23.95	21.47	17.25	14.44	12.80
Disease Prevention & Control **	-	-	-	11.63	11.70
Health Promotion & Disease Prevention	25.80	24.53	29.00	-	-
Environmental Health Services	38.50	35.50	28.75	23.25	23.00
Health Prevention Services **	-	-	-	7.61	6.50
Health Services	69.75	66.50	67.00	81.17	80.00
Community Health Promotions	-	-	-	-	-
Communicable Disease - Tuberculosis	-	-	-	-	-
Public Health Data & Analytics	-	-	-	-	-
Vital Statistics	-	-	-	-	-
Total Employees	158.00	148.00	142.00	138.10	134.00

Notes:

* Data by Division not available

** Disease Prevention - Health Promotion

Data Source:

El Paso County Public Health Budget

EL PASO COUNTY PUBLIC HEALTH

Schedule 10 - Unaudited

Operating Indicators by Function/Program

Last Ten Fiscal Years

Function/Program	Operating Indicators				
	2024	2023	2022	2021	2020
Health and Welfare					
Clinical Services					
Number of Vaccines Administered	6,803	11,329	9,602	3,796	2,623
Total Child Visits	*	*	*	*	*
Total Travel/Adult Visits	*	*	*	*	*
Environmental Health Services					
Total Food Safety Class Attendees	2,042	1,746	1,234	1,105	989
Total Retail Food Inspections	3,737	3,707	2,870	3,838	1,444
Total Permits Issued - Onsite Wastewater Treatment System	439	517	642	680	616
Total Body Art Inspections in El Paso County	202	158	168	141	113
Total Childcare Inspections	380	307	283	302	149
Total Water Recreation Inspections	321	336	314	361	238
Total School Safety Inspections	418	24	364	310	9
Total Waste Tire Inspections	139	142	118	125	30
Total Construction Activity Permit Applications	119	136	163	129	107
Total Open Burning Permit Applications	36	51	19	15	30
Number of Complaints of Excessive Smoke/Dust Received	33	23	38	50	29

Function/Program	Operating Indicators				
	2019	2018	2017	2016	2015
Health and Welfare					
Clinical Services					
Number of Vaccines Administered	12,087	8,897	11,100	9,822	8,307
Total Child Visits	1,456	1,812	2,033	1,644	1,712
Total Travel/Adult Visits	1,146	2,891	2,925	2,855	2,109
Environmental Health Services					
Total Food Safety Classes	1,288	983	963	774	773
Total Retail Food Inspections	4,322	5,894	5,792	5,071	5,336
Total Permits Issued - Onsite Wastewater Treatment System	588	606	597	507	454
Total Body Art Inspections in El Paso County	127	103	116	106	125
Total Childcare Inspections	313	241	255	264	214
Total Water Recreation Inspections	399	406	431	437	456
Total School Safety Inspections	13	40	63	52	44
Total Waste Tire Inspections	117	135	167	182	129
Total Construction Activity Permit Applications	110	84	66	84	84
Total Open Burning Permit Applications	38	36	32	28	62
Number of Complaints of Excessive Smoke/Dust Received	39	43	42	50	40

Notes:

* Data not available

Data Source:

Department managers within each function/program

EL PASO COUNTY PUBLIC HEALTH

Schedule 11 - Unaudited
Facilities by Function/Program
Last Ten Fiscal Years

Function/Program	Facilities				
	2024	2023	2022	2021	2020
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				
	2019	2018	2017	2016	2015
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	No	No	No	No

Data Source:
Department managers within each function/program

EL PASO COUNTY PUBLIC HEALTH
 Schedule 12 - Unaudited
 Capital Asset Statistics by Function
 Last Ten Fiscal Years

Function	Capital Assets				
	2024	2023	2022	2021	2020
Health and Welfare					
Equipment and Furniture & Fixtures	38	46	42	36	33
Vehicles	5	5	5	5	4
Electronic Health Record Systems	1	17	1	1	1
Leasehold Improvements WIC	4	4	1	1	1
Building	1	1	1	1	1
Land	1	1	1	1	1

Function	Capital Assets				
	2019	2018	2017	2016	2015
Health and Welfare					
Equipment and Furniture & Fixtures	12	14	13	13	13
Vehicles	4	4	3	-	-
Electronic Health Record Systems	1	1	-	-	-
Leasehold Improvements WIC	1	1	-	-	-
Building	-	-	-	-	-
Land	-	-	-	-	-



Members of El Paso County Public Health's Care Coordination teams participate in a community event



El Paso County, CO

Public Health

