



# **BOARD OF DIRECTORS REGULAR MEETING**

**Health District of Northern Larimer County  
120 Bristlecone Drive, Fort Collins  
Hybrid**

**Tuesday, June 27, 2023  
5:00 p.m.**



## AGENDA

### BOARD OF DIRECTORS REGULAR MEETING

June 27, 2023

5:00 pm

- 5:00 p.m. Call to Order; Introductions; Approval of Agenda..... Molly Gutilla**
- 5:05 p.m. PUBLIC COMMENT**  
Note: If you choose to comment, please follow the “Guidelines for Public Comment” provided on the back of the agenda.
- 5:15 p.m. DISCUSSION & ACTIONS**
- Classification and Compensation Study and Analysis.....Lorraine Haywood
  - Building Repair and Maintenance.....Lorraine Haywood/Chris Sheafor
  - Board Meeting Date and Time Changes.....Lorraine Haywood
- 5:45 p.m. PRESENTATIONS**
- Property Tax Policy Changes ..... Alyson Williams
  - Annual Investment Report ..... Laura Mai
- 6:20 p.m. OTHER UPDATES & REPORTS**
- Executive Director Updates..... Lorraine Haywood
- 6:45 p.m. CONSENT AGENDA**
- Approval of 2023-12 Resolution to Appoint A Health District/PVHS Board Liaison
  - May Financials
  - May Meeting Minutes
- 6:50 p.m. PUBLIC COMMENT (2<sup>nd</sup> opportunity) See Note above.**
- 6:55 p.m. ANNOUNCEMENTS**
- July 25, 5:00 pm – Board of Directors Regular Meeting
  - August 22, 5:00 pm – Board of Directors Regular Meeting
- 7:00 p.m. ADJOURN**

Please click the link below to join the meeting:

[https://healthdistrict.zoom.us/webinar/register/WN\\_Fq-9m-DaTLi5b00EzYIgVQ](https://healthdistrict.zoom.us/webinar/register/WN_Fq-9m-DaTLi5b00EzYIgVQ)

Note: You must register in advance of the meeting to receive Zoom Link information.

## GUIDELINES FOR PUBLIC COMMENT

The Health District of Northern Larimer County Board welcomes and invites comments from the public. **Public comments or input are taken only during the time on the agenda listed as 'Public Comment.'** If you choose to make comments about any agenda item or about any other topic not on the agenda, please use the following guidelines.

- **Before you begin your comments please:** Identify yourself – spell your name – state your address. Tell us whether you are addressing an agenda item, or another topic.
- **Limit your comments to five (5) minutes.**

## ■ MISSION ■

**The Mission of the Health District of Northern Larimer County is to enhance the health of our community.**

## ■ VISION ■

- District residents will live long and well.
- Our community will excel in health assessment, access, promotion and policy development.
  - Our practice of **assessment** will enable individuals and organizations to make informed decisions regarding health practices.
  - All Health District residents will have timely **access** to basic health services.
  - Our community will embrace the **promotion** of responsible, healthy lifestyles, detection of treatable disease, and the **prevention** of injury, disability and early death.
  - Citizens and leaders will be engaged in the creation and implementation of ongoing **systems and health policy development** at local, state, and national levels.
  - Like-minded communities across the country will emulate our successes.

## ■ STRATEGY ■

The Health District will take a leadership role to:

- Provide exceptional health services that address unmet needs and opportunities in our community,
- Systematically assess the health of our community, noting areas of highest priority for improvement,
- Facilitate community-wide planning and implementation of comprehensive programs,
- Educate the community and individuals about health issues,
- Use Health District funds and resources to leverage other funds and resources for prioritized projects, and avoid unnecessary duplication of services,
- Promote health policy and system improvements at the local, state and national level,
- Continuously evaluate its programs and services for quality, value, and impact on the health of the community,
- Share our approaches, strategies, and results, and
- Oversee and maintain the agreements between Poudre Valley Health System, University of Colorado Health and the Health District on behalf of the community.

## ■ VALUES ■

- Dignity and respect for all people
- Emphasis on innovation, prevention and education
- Shared responsibility and focused collaborative action to improve health
- Information-driven and evidence-based decision making
- Fiscal responsibility/stewardship
- An informed community makes better decisions concerning health

**Health District**  
OF NORTHERN LARIMER COUNTY  
**BOARD OF DIRECTORS**  
**REGULAR MEETING**  
**May 23, 2023**

**Health District Office Building**  
120 Bristlecone Drive, Fort Collins  
Hybrid Meeting

**MINUTES**

**BOARD MEMBERS PRESENT:** Molly Gutilla, MS DrPH, Board President  
Julie Kunce Field, JD, Board Vice President  
Joseph Prows, MD MPH, Board Treasurer  
Erin Hottenstein, Incoming Assistant Board Treasurer  
Ann Yanagi, MD, Outgoing Board Secretary  
John McKay, Incoming Board Secretary  
Celeste Holder Kling, JD, Outgoing Liaison to UCH-North/PVH

**Staff Present:**

Lorraine Haywood, Interim Executive Director  
Chris Sheafor, Support Services Director  
Laura Mai, Finance Director  
Richard Cox, Communications Director  
Chris Roth, IT/Network Manager  
Jessica Shannon, Special Projects Manager  
YoungMi Dauer, Accountant  
Xochitl Fragoso, Accountant  
Paul Mayer, Medical Director  
Alyson Williams, PPRE Director  
Misty Manchester, HR Director  
Dana Turner, Health Services Director  
Rosie Duran, Health Care Access Manager

**Staff Present:**

Anita Benavidez, Executive Assistant  
Lauren Jones, Executive Assistant

**Public Present:**

John Newman  
Lexi Potter  
Hottenstein Family  
Victor Kraft  
Allison Slife  
Liane Jollon

**CALL TO ORDER; INTRODUCTIONS & APPROVAL OF AGENDA**

Director Molly Gutilla called the meeting to order at 5:04 p.m.

**MOTION: To approve the agenda as Presented**  
*Motion by Celeste Holder Kling / Second by Ann Yanagi / Carried Unanimously*

**PUBLIC COMMENT**

None

**CONSENT AGENDA**

- Approval of the April 25, 2023 Regular Board Meeting Minutes & May 8, 2023 Special Board Meeting Minutes
- Approval of Policy 97-16: Reviewing and Copying Public Records and Policy 98-2: Service Area/Eligibility Policy.
- December 2022, January, February, March, and April 2023 Financials

**MOTION: To approve the consent agenda as presented**  
*Motion by Celeste Holder Kling / Second by Ann Yanagi/ Carried Unanimously*

## **PRESENTATIONS**

Lisa Ward, Frontline Public Affairs, provided a summary of the 2023 Legislative Session Wrap-up. She reviewed the statistics for this year's session and noted that the 2024 Legislative Session would begin on January 10, 2024 and adjourn on May 9, 2024. The budget was passed at \$41.4 billion, a 4.2% increase over last year, with 84% of the state budget going to seven state agencies and \$16.7 million for SNAP programming. Other budget items of interest include a 3% reimbursement rate increase for Medicaid providers; removal of the \$1,500 cap on annual adult Medicaid dental benefits and \$14 million to the Primary Care Fund supporting FQHCs., the elimination of copays for services (except ER visits) for Medicaid and CHP+ recipients. The budget included \$356.9 million for behavioral health related services and program. Focus for this year's session included Behavioral Health & Substance Use Disorders, implementation of the Behavioral Health Administration, Health Care Costs & Access, Health Insurance Coverage, Firearm Legislation, and Workforce. Ms. Ward gave a brief overview of SB23-303 (Proposition HH): Reduce Property Taxes and Voter Approved Revenue Change that will go to the voters in November. Alyson Williams, Director of Planning, Policy, Research and Evaluation will cover this legislation in more depth at the June Board Meeting.

## **DISCUSSION & ACTIONS**

Victor Kraft & Allison Slife with CliftonLarsonAllen LLP, presented the results of the 2022 financial audit. Ms. Slife informed the Board that the independent auditor's opinion over the financial statements is an unmodified or clean opinion. This is the best opinion that the Health District can achieve and congratulated everyone involved, especially Laura, Lorraine and the Finance team to get this achievement again this year and for many years running. and discussed the significant change to the financials as a result of the implementation of GASB Lease Standards during the year. Mr. Kraft stated that the main outcome of the audit is the opinion and the second outcome is whether there are any findings. Mr. Kraft explained that there are two different types of findings: financial statement and compliance and reported that there were no findings. Mr. Kraft reviewed key sections of the financial statements and footnotes.

### ***Board Members Oaths of Office***

The Board welcomes new members, John McKay and Erin Hottenstein. Both took their Oaths of Office, committing to faithfully perform the duties of their office and to support the constitution of the United States and the state of Colorado, and the laws made pursuant thereto, as required by §32-1-901 of the Colorado Revised Statutes.

### ***Board Officer Elections***

A review of Officer roles was discussed. It was noted that the Vice President typically manages the annual Executive Director evaluation. Additionally, it was noted that the Treasurer meets with the auditor to review the audit before it is final. Board Officer Elections are as follows: President, Molly Gutilla, MS Dr,PH, Vice President, Julie Kuncce Field, Treasurer, Joseph Prows, MD, Treasurer Assistant, Erin Hottenstein, Secretary John McKay and Liaison to UCH-North/PVH, Ann Yanagi/Celeste Holder Kling.

**MOTION: To temporarily appoint Ann Yanagi and Celeste Holder Kling as the PVHS Board Liaisons.**

***Motion by Joseph Prows / Second by Erin Hottenstein/ Carried Unanimously***

### ***Setting a Board Retreat***

After discussion it was agreed that Lauren Jones, Executive Assistant, will work with Board members, the Executive Director and the Deputy Director to schedule a full-day Board Retreat the last two weeks of August.

### **OTHER UPDATES & REPORTS**

Celeste Holder Kling provided an update on PVHS/UC Health. More than 50% of hospitals in the country are running in the red and rural and small hospitals are particularly hurting. The number of contract employees are down and more staffing is up and things are getting more stabilized post COVID. Mountain Crest is almost back to full capacity. PVH has experienced construction delays on the new behavioral health unit at PVH.

An update was presented on a few of PVHS/UCHealth's community benefit programs:

The CO Response Program in which police coordinate with mental health professionals on response calls resulted in 92% of patients having been diverted from the emergency department, cited or arrested during the period of March to December 2022. They are also operating a joint program with CSU.

The Family Medicine Center has a food pantry that was established in 2017 as partnership between UHealth and the Food Bank, where clients receive a prescription for healthy food that they can take to the pantry can select food for their family and they can come back with their prescriptions and receive more food at other times. Multiple community members collaborate by donating food for this project. The Poudre Valley Hospital also prepares meals five days a week for the Meals on Wheels program.

Other programs include working with the Aspen Club around health promotion, disease prevention, and healthy aging; Healthy Hearts and Minds school based program; Healthy Kids family program; and various research programs in northern Colorado.

#### ***Executive Director Updates - Lorraine Haywood***

All Board correspondence should be sent to @healthdistrict.org email addresses. Accounts have been created for the two new Board members. New Board member orientation will be scheduled in the near future. Requests for Proposals for a Classification and Compensation Study and Analysis will be issued shortly. This review will be a lengthy process and the results will be presented to the Board in executive session by the consultant during the budget process.

### **PUBLIC COMMENT (2<sup>nd</sup> opportunity)**

Celeste Holder Kling asks for clarification around the Liaison's access to the board portal and whether to keep the @healthdistrict.org email. The Liaison needs access to the board packet, documents, policies, lease information and anything to do with UC Health & PVH.

### **ANNOUNCEMENTS**

- June 27, 2023, 5:00 pm – Board of Directors Regular Meeting
- July 25, 2023, 5:00 pm – Board of Directors Regular Meeting
- August 22, 2023, 5:00pm – Board of Directors Regular Meeting

### **ADJOURN OUT OF REGULAR MEETING**

**MOTION: To adjourn the Regular Meeting**

*Motion by Joseph Prows / Second by Julie Kunce Field/ Carried Unanimously*

The Regular Board Meeting was adjourned at 6:48 pm.

Respectfully submitted:

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Lauren Jones, Assistant to the Board of Directors

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Molly Gutilla, MS, DrPH, Board President

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Julie Kunce Field, JD, Board Vice President

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Joseph Prows, MD MPH, Board Treasurer

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Erin Hottenstein, Assistant Board Treasurer

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John McKay, Board Secretary

DRAFT



TO: Board of Directors  
FROM: Lorraine Haywood, Interim Executive Director  
RE: CBIZ Compensation Consulting Contract Approval  
DATE: June 20, 2023

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The Health District issued a Request for Proposal for Classification and Compensation Study and Analysis on April 24, 2023, with a closing date of May 15, 2023. All proposals were reviewed and evaluated based on the criteria as outlined in the RFP. The proposal that scored the highest based on the criteria was CBIZ Compensation Consulting.

The Classification and Compensation Study and Analysis will begin upon approval of the project and contract by the Board of Directors. The study and analysis will provide the Health District with a compensation plan that will continue to accurately reflect job roles and responsibilities, establish an organizational structure that is flexible in order to accommodate the Health District's growth and will be well-aligned with our broader goals and strategies. In prior years, the Health District utilized outside consultants to perform annual market salary surveys only. This project will take a comprehensive review of the entire compensation structure and will take approximately 22 weeks. The project will be completed in five phases:

- Phase 1: Planning, data collections and reconciliation (job titles to job descriptions)
- Phase 2: Job architecture framework (job families, functions, categories, etc.)
- Phase 3: External market analysis
- Phase 4: Pay structure options, pay compression analysis, implementation analysis
- Phase 5: Ongoing administration - salary administration guide and training

CBIZ will present their final results to the Board of Directors for the Board's review and consideration.

The project will cost between \$51,525 and \$63,515, depending on the need for additional optional services. CBIZ will provide annual salary increase and structure update factors at no cost for up to five years. The funds for this project were included in our 2023 budget.

Projects that are in the amount of \$50,000 to \$150,000 require general approval of the Board of Directors in a board meeting and the corresponding contract will be signed by the Board President and the Executive Director.

Your approval is requested to proceed with the Classification and Compensation Study and Analysis and to enter a contract with CBIZ Compensation Consulting not to exceed \$63,515 to be signed by the Board President and Executive Director.

## Agreement for Professional Services

### Classification and Compensation Study and Analysis

This Agreement for Professional Services (the "Agreement") is made and entered into this 28th day of June, 2023 (the "Effective Date"), by and between the **Health District of Northern Larimer County**, a Colorado Special District with an address of 120 Bristlecone Drive, Fort Collins, Colorado 80524 (the "District"), and **CBIZ Compensation Consulting**, an independent contractor with a principal place of business at 4600 South Ulster Street, Denver, Colorado 80237 ("Contractor") (each a "Party" and collectively the "Parties").

Whereas, the District requires professional services; and

Whereas, Contractor has held itself out to the District as having the requisite expertise and experience to perform the required professional services; and

Now Therefore, for the consideration hereinafter set forth, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

#### **I. Scope of Services**

A. Contractor shall furnish all labor and materials required for the complete and prompt execution and performance of all duties, obligations, and responsibilities which are described or reasonably implied from the Scope of Services set forth in **Exhibit A**, attached hereto and incorporated herein by this reference.

B. A change in the Scope of Services shall not be effective unless authorized as an amendment to this Agreement. If Contractor proceeds without such written authorization, Contractor shall be deemed to have waived any claim for additional compensation, including a claim based on the theory of unjust enrichment, quantum merit or implied contract. Except as expressly provided herein, no agent, employee, or representative of the District is authorized to modify any term of this Agreement, either directly or implied by a course of action.

#### **II. Term and Termination**

A. This Agreement shall commence on the Effective Date, and shall continue until Contractor completes the Scope of Services to the satisfaction of the District or until terminated as provided herein.

B. Either Party may terminate this Agreement upon 30 days advance written notice. The District shall pay Contractor for all work previously authorized and completed prior to the date of termination. If, however, Contractor has substantially or materially

breached this Agreement, the District shall have any remedy or right of set-off available at law and equity.

C. The Health District will designate, prior to commencement of work, its project representative who shall make, within the scope of his or her authority, all necessary and proper decisions with reference to the project. All requests for contract interpretations, change orders, and other clarification or instruction shall be directed to the Health District Representative. All notices provided under this Agreement shall be effective when mailed, postage prepaid and sent to the following addresses:

<b>Professional:</b> Joe Rice, Director Compensation Consulting 4600 S. Ulster Street Denver, CO 80237	<b>Health District:</b> A. Lorraine Haywood Deputy Director Health District 120 Bristlecone Drive Fort Collins, CO 80524	<b>With Copy to:</b> Health District Attn: Purchasing 120 Bristlecone Drive Fort Collins, CO 80524
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### **III. Compensation**

In consideration for the completion of the Scope of Services by Contractor, the District shall pay Contractor an amount not to exceed **Sixty-Three Thousand Five Hundred and Fifteen Dollars (\$63,515)**. This amount shall include all fees, costs and expenses incurred by Contractor, and no additional amounts shall be paid by the District for such fees, costs and expenses. Contractor may submit periodic invoices, which shall be paid by the District within 30 days of receipt. The amounts of all such partial payments shall be based upon the Professional's Health District-verified progress in completing the services to be performed pursuant hereto and upon the Health District's approval of the Professional's actual reimbursable expenses. Final payment shall be made following acceptance of the work by the Health District. Upon final payment, all designs, plans, reports and other services rendered by the Professional shall become the sole property of the Health District.

### **IV. Professional Responsibility**

A. Contractor hereby warrants that it is qualified to assume the responsibilities and render the services described herein and has all requisite corporate authority and professional licenses in good standing, required by law. The work performed by Contractor shall be in accordance with generally accepted professional practices and the level of competency presently maintained by other practicing professional firms in the same or similar type of work in the applicable community. The work and services to be performed by Contractor hereunder shall be done in compliance with applicable laws, ordinances, rules and regulations.

B. The District's review, approval or acceptance of, or payment for any services shall not be construed to operate as a waiver of any rights under this Agreement or of any cause of action arising out of the performance of this Agreement.

C. Because the District has hired Contractor for its professional expertise, Contractor agrees not to employ subcontractors to perform any work except as expressly set forth in the Scope of Services.

**V. Ownership Clause**

Any materials, items, and work specified in the Scope of Services, and any and all related documentation and materials provided or developed by Contractor shall be exclusively owned by the District. Contractor expressly acknowledges and agrees that all work performed under the Scope of Services constitutes a "work made for hire." To the extent, if at all, that it does not constitute a "work made for hire," Contractor hereby transfers, sells, and assigns to the District all of its right, title, and interest in such work. The District may, with respect to all or any portion of such work, use, publish, display, reproduce, distribute, destroy, alter, retouch, modify, adapt, translate, or change such work without providing notice to or receiving consent from Contractor. The materials produced by the Contractor under this agreement will be original and not infringe on any copyright or any other right of any other person, and will not previously have been published.

**VI. Independent Contractor**

Contractor is an independent contractor. Notwithstanding any other provision of this Agreement, all personnel assigned by Contractor to perform work under the terms of this Agreement shall be, and remain at all times, employees or agents of Contractor for all purposes. Contractor shall make no representation that it is a District employee for any purposes.

**VII. Insurance**

A. Contractor agrees to procure and maintain, at its own cost, a policy or policies of insurance sufficient to insure against all liability, claims, demands, and other obligations assumed by Contractor pursuant to this Agreement. At a minimum, Contractor shall procure and maintain, and shall cause any subcontractor to procure and maintain, the insurance coverages listed below, with forms and insurers acceptable to the District.

1. Worker's Compensation insurance as required by law.
2. Commercial General Liability insurance with minimum combined single limits of \$1,000,000 each occurrence and \$2,000,000 general aggregate. The policy shall be applicable to all premises and operations, and shall include coverage for bodily injury, broad form property damage, personal injury (including coverage for contractual and employee acts), blanket contractual, products, and completed operations. The policy shall contain a severability of interests provision, and shall include the District and the District's officers, employees, and contractors as

additional insureds. No additional insured endorsement shall contain any exclusion for bodily injury or property damage arising from completed operations.

3. Professional liability insurance with minimum limits of \$1,000,000 each claim and \$2,000,000 general aggregate.

B. Such insurance shall be in addition to any other insurance requirements imposed by law. The coverages afforded under the policies shall not be canceled, terminated or materially changed without at least 30 days prior written notice to the District. In the case of any claims-made policy, the necessary retroactive dates and extended reporting periods shall be procured to maintain such continuous coverage. Any insurance carried by the District, its officers, its employees or its contractors shall be excess and not contributory insurance to that provided by Contractor. Contractor shall be solely responsible for any deductible losses under any policy.

C. Contractor shall provide to the District a certificate of insurance as evidence that the required policies are in full force and effect. The certificate shall identify this Agreement.

### **VIII. Indemnification**

A. Contractor agrees to indemnify and hold harmless the District and its officers, insurers, volunteers, representatives, agents, employees, heirs and assigns from and against all claims, liability, damages, losses, expenses and demands, including attorney fees, on account of injury, loss, or damage, including without limitation claims arising from bodily injury, personal injury, sickness, disease, death, property loss or damage, or any other loss of any kind whatsoever, which arise out of or are in any manner connected with this Agreement if such injury, loss, or damage is caused in whole or in part by, the act, omission, error, professional error, mistake, negligence, or other fault of Contractor, any subcontractor of Contractor, or any officer, employee, representative, or agent of Contractor, or which arise out of a worker's compensation claim of any employee of Contractor or of any employee of any subcontractor of Contractor. Contractor's liability under this indemnification provision shall be to the fullest extent of, but shall not exceed, that amount represented by the degree or percentage of negligence or fault attributable to Contractor, any subcontractor of Contractor, or any officer, employee, representative, or agent of Contractor or of any subcontractor of Contractor.

B. If Contractor is providing architectural, engineering, surveying or other design services under this Agreement, the extent of Contractor's obligation to indemnify and hold harmless the District may be determined only after Contractor's liability or fault has been determined by adjudication, alternative dispute resolution or otherwise resolved by mutual agreement between the Parties, as provided by C.R.S. § 13-50.5-102(8)(c).

## **IX. Miscellaneous**

A. Governing Law and Venue. This Agreement shall be governed by the laws of the State of Colorado, and any legal action concerning the provisions hereof shall be brought in Larimer County, Colorado.

B. No Waiver. Delays in enforcement or the waiver of any one or more defaults or breaches of this Agreement by the District shall not constitute a waiver of any of the other terms or obligation of this Agreement.

C. Integration. This Agreement constitutes the entire agreement between the Parties, superseding all prior oral or written communications.

D. Third Parties. There are no intended third-party beneficiaries to this Agreement.

E. Notice. Any notice under this Agreement shall be in writing, and shall be deemed sufficient when directly presented or sent pre-paid, first class United States Mail to the Party at the address set forth on the first page of this Agreement.

F. Severability. If any provision of this Agreement is found by a court of competent jurisdiction to be unlawful or unenforceable for any reason, the remaining provisions hereof shall remain in full force and effect.

G. Modification. This Agreement may only be modified upon written agreement of the Parties.

H. Assignment. Neither this Agreement nor any of the rights or obligations of the Parties shall be assigned by either Party without the written consent of the other.

I. Governmental Immunity. The District and its officers, attorneys and employees, are relying on, and do not waive or intend to waive by any provision of this Agreement, the monetary limitations or any other rights, immunities or protections provided by the Colorado Governmental Immunity Act, C.R.S. § 24-10-101, *et seq.*, as amended, or otherwise available to the District and its officers, attorneys or employees.

J. Rights and Remedies. The rights and remedies of the District under this Agreement are in addition to any other rights and remedies provided by law. The expiration of this Agreement shall in no way limit the District's legal or equitable remedies, or the period in which such remedies may be asserted, for work negligently or defectively performed.

K. Subject to Annual Appropriation. Consistent with Article X, § 20 of the Colorado Constitution, any financial obligation of the District not performed during the current fiscal year is subject to annual appropriation, shall extend only to monies currently

appropriated, and shall not constitute a mandatory charge, requirement, debt or liability beyond the current fiscal year.

L. Force Majeure. No Party shall be in breach of this Agreement if such Party's failure to perform any of the duties under this Agreement is due to Force Majeure, which shall be defined as the inability to undertake or perform any of the duties under this Agreement due to acts of God, floods, storms, fires, sabotage, terrorist attack, strikes, riots, war, labor disputes, forces of nature, the authority and orders of government or pandemics.

M. Confidentiality. Each party shall hold in confidence for three (3) years after the termination of this Agreement any confidential information identified as confidential and obtained from the other party during the term of this Agreement. At all times during this Agreement, each party shall hold in strictest confidence, the terms of this Agreement, compensation, and proprietary information.

In Witness Whereof, the Parties have executed this Agreement as of the Effective Date.

**Health District of Northern Larimer County**

By: \_\_\_\_\_  
Margaret J. Gutilla, Health District Board President

By: \_\_\_\_\_  
A. Lorraine Haywood, Interim Executive Director

**Contractor**

By: \_\_\_\_\_  
Joe Rice, Director, Compensation Consulting

## **Exhibit A Scope of Services**

### **General Summary of Services to Be Performed:**

1. Contractor shall provide compensation consulting services to the Health District as specified in Contractor's Work Plan as submitted in response to Request for Proposal 2023-1002: Classification and Compensation Study and Analysis and incorporated herein by this reference.
2. Contractor's services under the Work Plan are to be completed in five (5) phases:
  - a. Phase 1: Project Launch
  - b. Phase 2: Job Evaluation/Classification
  - c. Phase 3: Market Research
  - d. Phase 4: Program Design
  - e. Phase 5: Ongoing Administration
3. Contractor shall provide other optional services as requested by Health District.
  - a. Determination of FLSA status
  - b. Update position descriptions
4. Contractor will complete the compensation and classification study and analysis within twenty-two weeks from the effective date of the contract.
5. Contractor shall present the final compensation study and analysis report to the Health District Board of Directors.
6. Contractor shall provide Health District with four (4) paper copies and one (1) electronic copy of all project reports and supporting exhibits.
7. Contractor shall provide Health District with an annual letter of salary trend market intelligence for up to five years at no additional cost.



TO: Board of Directors  
FROM: Chris Sheafor, Support Services Director  
Lorraine Haywood, Interim Executive Director  
RE: Unexpected Building Repairs  
DATE: June 20, 2023

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We have recently identified several unexpected building repairs and maintenance that will need to be addressed during this budget year. Our property at 2001 South Shields will require that the roof and gutters to be replaced and a set of exterior steps be repaired. Due to the recent heavy rainfall, we became aware of several issues at our property at 425 West Mulberry that need to be addressed as soon as possible. The following are estimates of project costs to make the needed repairs:

**2001 South Shields, Unit G:**

New roof and Gutters – \$40,000  
Replace damaged exterior stairs – \$7,000

**425 West Mulberry:**

Sewer line replacement – \$25,000  
Replace 8 exterior sliding doors – \$50,000  
Repair chimney caps and install gutters – \$5,000  
Drainage improvements to southeast exterior – \$8,000

**TOTAL - \$135,000**

These costs were not included in our 2023 Capital/Reserve Expenditure budget. We are requesting Board approval to move \$135,000 from the Non-Operating Expenditures–Contingency line item to the Reserve Expenditures line item in order to move forward with these needed repairs.

Projects that are in the amount of \$50,000 to \$150,000 require general approval of the Board of Directors in a board meeting and the corresponding contract will be signed by the Board President and the Executive Director. The actual cost of replacing the sliding doors could be in excess of

We are also requesting Board approval to authorize the Board President and Executive Director to sign a contract if the actual cost of the item listed above is in excess of \$50,000. This would specifically apply to unforeseen costs for the new roof and gutters at the Shields property and the exterior sliding doors at the Mulberry property.

## Property Tax Assessment Legislative Changes (2021 through 2023 Legislative Sessions)

In an effort to provide Colorado property owners relief on their dramatically rising tax bills, the legislature has passed multiple bills in the past three legislative sessions that cut property taxes that will have a direct impact on the Health District's revenues from property taxes for the nearly the next decade (until tax year 2032). SB21-293 impacted property tax year 2022 (revenue to the district in 2023), while SB22-238 affects 2023 and 2024 tax years (revenue to the district in 2024 and 2025). This year the legislature passed SB23-303. This bill refers Proposition HH to the November 2023 ballot in order to have approval of the voters to impose a local government property tax revenue limit, reduce assessed valuations for most classes of real property (including new subclasses of property), allow the state to backfill some of the lost revenues to local governments by increasing the cap on tax revenues the state may retain (by reducing TABOR refunds to taxpayers), and allocate up to \$20 million in funds towards rental assistance. The chart below, put together by the Legislative Council Staff and Colorado Counties, Inc. (CCI), illustrates the changes over the coming years. The grey column was added as a reference base assessment rate prior to passage of the new laws from the 2021, 2022, and 2023 legislative sessions. The **red text** demonstrates the changes that SB23-303 would put in place if Proposition HH is passed by the voters in November 2023.

### Property Tax Bill Formula:

$$((\text{Home Value} - \text{Value Exemption}) * \text{Assessment Rate}) * (\text{Mill Levy}) = \text{Total Property Tax Bill}$$

Type of Property		REFERENCE Tax Year 2021 (payable 2022)	Assessment Rates											
			Tax Year 2022 (payable 2023) <sup>1</sup>	Tax Year 2023 (payable 2024) <sup>2</sup>	Tax Year 2024 (payable 2025) <sup>2</sup>	Tax Year 2025 (payable 2026)	Tax Year 2026 (payable 2027)	Tax Year 2027 (payable 2028)	Tax Year 2028 (payable 2029)	Tax Year 2029 (payable 2030)	Tax Year 2030 (payable 2031)	Tax Year 2031 (payable 2032)	Tax Year 2032 (payable 2033)	
Non- residential	Lodging properties (hotels, motels, B&Bs)	29%	29%	<del>27.9%</del> <b>27.85%</b> (exempt first \$30,000 of actual value (AV))	<del>29%</del> <b>27.85%</b>	<del>29%</del> <b>27.85%</b>	<del>29%</del> <b>27.85%</b>	<del>29%</del> <b>27.85%</b>	<del>29%</del> <b>27.85%</b>	<del>29%</del> <b>27.85%</b>	<del>29%</del> <b>26.9%</b>	<del>29%</del> <b>26.9%</b>	<del>29%</del> <b>25.9% or 26.9%<sup>3</sup></b>	<del>29%</del> <b>25.9% or 26.9%<sup>3</sup></b>
	Renewable energy production	29%	26.4%	26.4%	26.4%	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>25.9% or 26.4%<sup>3</sup></b>	<del>29%</del> <b>25.9% or 26.4%<sup>3</sup></b>
	Agricultural property	29%	26.4%	26.4%	26.4%	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>26.4%</b>	<del>29%</del> <b>25.9% or 26.4%<sup>3</sup></b>	<del>29%</del> <b>25.9% or 26.4%<sup>3</sup></b>
	Renewable energy & ag properties	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>21.9%</b>	<b>21.9%</b>	<b>21.9%</b>	<b>21.9%</b>	<b>21.9%</b>	<b>21.9%</b>	<b>21.9%</b>	<b>21.9%</b>	<b>21.9%</b>	<b>21.9%</b>
	Commercial, Vacant, Industry	29%	29%	<del>27.9%</del> <b>27.85%</b> (for improved commercial only- exempt first \$30,000 of AV)	<del>29%</del> <b>27.85%</b>	<del>29%</del> <b>27.85%</b>	<del>29%</del> <b>27.85%</b>	<del>29%</del> <b>27.65%</b>	<del>29%</del> <b>27.65%</b>	<del>29%</del> <b>26.9%</b>	<del>29%</del> <b>26.9%</b>	<del>29%</del> <b>26.9%</b>	<del>29%</del> <b>25.9% or 26.9%<sup>3</sup></b>	<del>29%</del> <b>25.9% or 26.9%<sup>3</sup></b>
	Oil & Gas	87.5%	87.5%	87.5%	87.5%	87.5%	87.5%	87.5%	87.5%	87.5%	87.5%	87.5%	87.5%	87.5%
Residential	Multi-family housing (i.e.apartments)	7.15%	6.8%	<del>6.765%</del> <b>6.7%</b> (exempt first <del>\$15,000</del> <b>\$50,000</b> of AV)	<del>6.8%</del> <b>6.7%</b> (exempt \$40,000 of AV)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV)
	All other residential	7.15%	6.95%	<del>6.765%</del> <b>6.7%</b> (exempt first <del>\$15,000</del> <b>\$50,000</b> of AV)	<b>TBD<sup>4</sup></b> <b>6.7%</b> (exempt \$40,000 of AV)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV for owner occupied properties only)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV for owner occupied properties only)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV for owner occupied properties only)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV for owner occupied properties only)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV for owner occupied properties only)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV for owner occupied properties only)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV for owner occupied properties only)	<del>7.15%</del> <b>6.7%</b> (exempt \$40,000 of AV for owner occupied properties only)	

### Backfill for Property Tax Year 2023 (SB22-238)

- SB22-238 provides backfill of lost property tax revenue to a select group of special districts, including Health Services Districts for the 2023 tax year (payable in 2024).
- If the assessed valuation growth within district boundaries is more than 10%, the Health District will be made whole for 90% of lost revenue by the state. If assessed valuation growth within district boundaries is less than 10%, the Health District will be made whole for 100% of lost revenue by the state.

### State Revenue de-Brucing Provision (SB23-303/Prop HH):

- Seek voter approval in 2023 to allow state revenues to grow by inflation + population + 1% for 10 years.
- A portion of revenue will be used to backfill local governments and school districts.
- Partial de-Brucing may continue beyond 10 years if legislature maintains or lowers assessment rates further.

### Senior Homestead Exemption (SB23-303/Prop HH):

- \$140,000 (rather than \$100,000) in actual value reduction for those qualifying for the senior homestead exemption. (This amount includes the \$40k listed above.)
- Allow exemption to be portable.

### Prop HH Ballot Language Question:

- SHALL THE STATE REDUCE PROPERTY TAXES FOR HOMES AND BUSINESSES, INCLUDING EXPANDING PROPERTY TAX RELIEF FOR SENIORS, AND BACKFILL COUNTIES, WATER DISTRICTS, FIRE DISTRICTS, AMBULANCE AND HOSPITAL DISTRICTS, AND OTHER LOCAL GOVERNMENTS AND FUND SCHOOL DISTRICTS BY USING A PORTION OF THE STATE SURPLUS UP TO THE PROPOSITION HH CAP AS DEFINED IN THIS MEASURE?

<sup>1</sup> Created under [SB21-293](#)

<sup>2</sup> Created under [SB22-238](#)

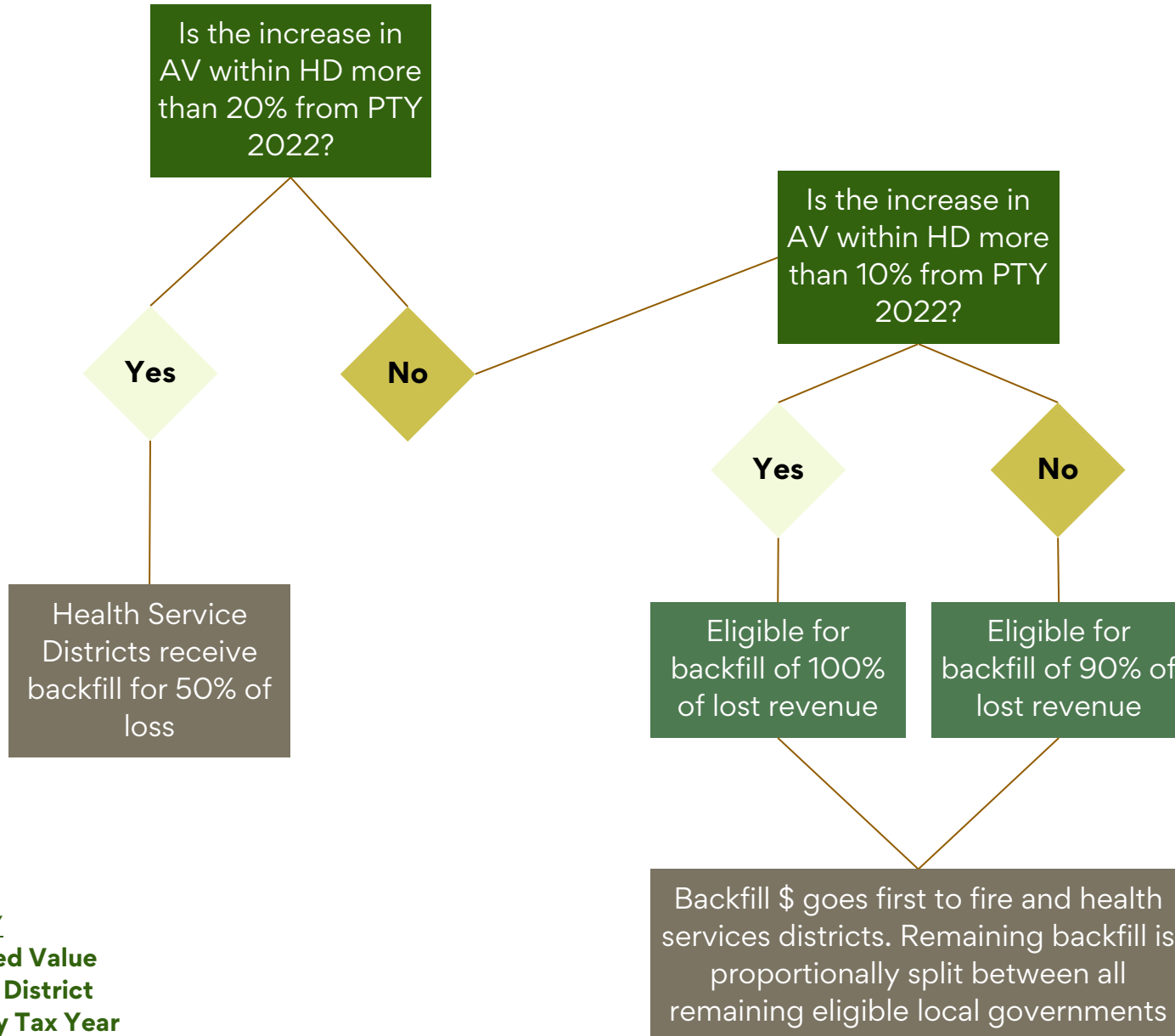
<sup>3</sup> If growth trigger is met

<sup>4</sup> Was TBD to be set at a level to hit a total revenue reduction over the 2023 & 2024 property tax years of \$700 million.

# SB23-303/Prop HH BACKFILL PROCESS

## Backfill Projections

PTY2024 = \$161.3M backfill (32% of \$510M of lost revenue)  
PTY2025= \$71.7M backfill (12% of \$619.9M of lost revenue)



### KEY

AV- Assessed Value

HD- Health District

PTY- Property Tax Year

## SB23-303

### Truth in Taxation

June 21, 2023

If approved by voters at the statewide ballot at the 2023 fall general election, SB23-303/Proposition HH would put into place a process requiring an annual action by a Board of Directors of a special district, like the Health District of Northern Larimer County, to keep and spend property taxes collected above a “property tax limit.”

#### Existing Limits on Mill Levy Growth

1. **Statutory Levy Limit:** In Colorado, we have a 5.5% statutory limit codified at C.R.S. § 29-1-301. Colorado does not have this process, but other states allow the governing body to exceed the levy limit (whatever that threshold is) by a vote of the body. Some states refer to this process as “Truth in Taxation.”
2. **TABOR/Constitutional Limit on Tax Revenues:** The Taxpayer Bill of Rights (TABOR) prohibits taxing districts from increasing fiscal year spending from the prior year by more than inflation plus local growth, unless authorized by voters to retain and spend above that limit. This process is colloquially referred to as de-Brucing. The Health District of Northern Larimer County de-Bruced in 2000.

#### Q&As

1. Which local governments must follow this process?
  - a. All “governmental entities” (including special districts) authorizes to levy property taxes, except for two types: school districts and any home rule county, county & city, or city or town.
2. What is the new property tax limit, and how does it compare to other revenue limits?
  - a. The new property tax limit is the consumer price index (aka inflation) in the Denver metro area (as per the U.S. Department of Labor). This is a lower limit than TABOR (inflation + local growth) or the statutory 5.5% limit.
3. When does this process start?
  - a. If Prop HH passes, from property tax year 2023 until its expiration in property tax year 2032.
4. What revenues are excluded the calculation of growth?
  - a. Short-Term<sup>1</sup>:
    - New construction
    - Legislative changes on classification
    - Annexations
    - Property tax abatements or refunds
    - Property previously omitted
    - Any amounts ordered by the State Board of Equalization for payments to school districts due to the undervaluation of taxable property
  - b. Long-Term<sup>2</sup>:
    - Any amount for the payment of bonds or other contractual obligations approved by voters on or after November 7, 2023
    - Any revenue from a mill levy that has been approved by voters at any election on or after November 7, 2023
5. Are de-Bruced revenues subject to this limit?
  - a. De-Bruced revenues that are not approved by voters in tandem with a debt or tax measure are subject to this process

---

<sup>1</sup> The outlined revenues are excluded from the calculation of the property tax revenue limit – and for most of those listed, the revenues would presumably come under the revenue limit calculation the next year.

<sup>2</sup> The outlined revenues are excluded from the calculation of the property tax revenue limit – and for most listed, the revenues would presumably not come under the revenue limit calculation for any future year.

## SB23-303

### Truth in Taxation

June 21, 2023

#### Process to Collect Mills/Property Taxes Above the Limit

1. **Publish notice** at least 10 days in advance of a “public hearing” on the matter, publish notice of the Board of Directors of the Health District’s proposed intent to exceed the property tax limit in a newspaper in each county in which it is located (i.e. Larimer County) and on its website.

**Notice must include:**

- The proposed mill levy;
  - Any temporary tax credits; and
  - The date, time, and location of the public hearing
2. The Board of Directors **must allow the public an opportunity to present oral testimony at an open meeting** within reasonable time limits and without an unreasonable restriction on the number of individuals allowed to make public comment.
  3. The Board of Directors **must adopt a resolution or ordinance to approve a mill levy that exceeds the property tax limit** at the public hearing after it has heard from interested taxpayers.<sup>3</sup>
  4. The **final decision** of the Board of Directors to exceed the property tax limit is deemed to be final and conclusive – **not subject to appeal to court.**
  5. If the Health District exceeds the tax limit and **does not comply with the process, it must refund revenues** collected above the limit to taxpayers.

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<sup>3</sup> Please note, it appears the intent is to require that the hearing and the meeting at which the action is taken to be accomplished at the same public meeting.  
*Adapted for the Health District of Northern Larimer County Board of Directors from a document created by the Special District Association of Colorado.*



## **RESOLUTION TO APPOINT A HEALTH DISTRICT/PVHS BOARD LIAISON**

### **Resolution 2023-12**

**BE IT RESOLVED BY THE** Board of Directors of the Health District of Northern Larimer County that, pursuant to Board Policy 99-4: Job Description – Health District/PVHS Board Liaison, under the conditions that no current Board Member is appropriate or available to fulfill the role of Board Liaison, hereby appoints Celeste Holder Kling, to act in this position for a duration of two years.

The policy further states that upon acceptance of this position, the appointed Liaison signifies their commitment to attending both Health District and PVHS Board meetings on a regular basis and appropriately conveying information between the two Boards, as well as other duties and responsibilities as defined in Policy 99-4.

**ADOPTED, this 27<sup>th</sup> day of June, A.D., 2023.**

Attest:

\_\_\_\_\_  
Molly J. Gutilla, President

\_\_\_\_\_  
Julie Kunce Field, Vice President

\_\_\_\_\_  
John McKay, Secretary

\_\_\_\_\_  
Joseph W. Prows, Treasurer

\_\_\_\_\_  
Erin Hottenstein, Assistant Treasurer

**Replaces the Following Resolution:**

2008-17 Adopted October 21, 2008  
2014-15 Adopted July 22, 2014  
2016-08 Adopted July 21, 2016  
2018-05 Adopted September 25, 2018  
2022-08 Adopted April 14, 2022  
2022-33 Adopted September 27, 2022  
2022-44 Adopted October 27, 2022  
2022-56 Adopted November 14, 2022  
2023-11 Adopted June 27, 2023

**HEALTH DISTRICT  
OF NORTHERN LARIMER COUNTY  
May 2023  
Summary Financial Narrative**

**Revenues**

The Health District is 4.59% ahead of year-to-date tax revenue projections. Interest income is 138.5% ahead of year-to-date projections. Lease revenue is 14% ahead of year-to-date projections. Yield rates on investment earnings increased to 4.65% (based on the weighted average of all investments). Fee for service revenue from clients is 5.4% ahead of year-to-date projections and revenue from third party reimbursements is 9.5% ahead of year-to-date projections. Total operating revenues for the Health District (excluding grants) are 6.6% ahead of year-to-date projections.

**Expenditures**

Operating expenditures (excluding grants and special projects) are 22.0% behind year-to-date projections. Program variances are as follows: Administration 4.6% behind; Board 18.8% ahead; Connections: Mental Health/Substance Issues Services 27.1% behind; Dental Services 16.7% behind; MH/SUD/Primary Care 15.8% behind; Health Promotion 8.6% behind; Community Impact 46.2% behind; Program Assessment and Evaluation 33.6% behind; Health Care Access 49.4% behind; and Leased Offices .8% ahead.

**Capital Outlay**

Capital expenditures are 88.9% behind year-to-date projections.

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
BALANCE SHEET  
As of 5/31/2023

ASSETS

Current Assets:	
Cash & Investments	\$10,247,637
Accounts Receivable	88,695
Property Taxes Receivable	3,226,812
Specific Ownership Tax Receivable	53,993
Prepaid Expenses	36,965
Total Current Assets	<u>13,654,102</u>
Other Assets:	
Lease Receivable	<u>58,888,025</u>
Total Other Assets	<u>58,888,025</u>
Capital Assets Not Being Depreciated	
Land	4,592,595
Construction in Progress	323,633
Capital Assets - Net of Accumulated Depreciation and Amortization	
Building and Equipment	<u>5,023,586</u>
Total Property and Equipment	<u>9,939,814</u>
Total Assets	<u><u>82,481,940</u></u>

LIABILITIES AND EQUITY

Current Liabilities:	
Accounts Payable	740,646
Deposits	15,261
Deferred Revenue	448,288
Total Current Liabilities	<u>1,204,196</u>
Long-term Liabilities:	
Compensated Absences	<u>20,219</u>
Total Long-term Liabilities	<u>20,219</u>
Deferred Inflows of Resources	
Property Taxes	2,239,579
Leases	59,573,528
Total Deferred Inflows of Resources	<u>61,813,107</u>
Total Liabilities & Deferred Inflows of Resources	<u>63,037,522</u>
EQUITY	
Retained Earnings	15,762,077
Net Income	3,682,341
TOTAL EQUITY	<u>19,444,418</u>
TOTAL LIABILITIES AND EQUITY	<u><u>82,481,940</u></u>



HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
STATEMENT OF REVENUES AND EXPENSES  
As of 5/31/2023

	<u>Current Month</u>	<u>Year to Date</u>
Revenue		
Property Taxes	987,234	6,385,586
Specific Ownership Taxes	53,992	267,676
Lease Revenue	216,938	691,261
Interest Income	37,711	126,600
Fee For Service Income	14,424	72,135
Third Party Income	99,764	390,696
Grant Income	17,917	105,462
Donations	0	40
Miscellaneous Income	13	11,047
Total Revenue	<u>1,427,992</u>	<u>8,050,503</u>
Expenses:		
Operating Expenses		
Administration	80,161	403,153
Board Expenses	12,497	75,226
Connections: Mental Health/Substance Issues Svcs	171,009	846,443
Dental Services	278,610	1,313,575
Integrated Care (MHSA/PC)	95,051	470,312
Health Promotion	58,376	275,482
Community Impact	32,560	182,621
Program Assessment & Evaluation	19,745	98,250
Health Care Access	47,045	223,235
Mulberry Offices	14,516	58,532
Special Projects	22,006	219,206
Grant Projects	14,176	99,985
Total Operating Expenses	<u>845,753</u>	<u>4,266,020</u>
Depreciation and Amortization		
Depreciation Expense	<u>20,543</u>	<u>102,142</u>
Total Depreciation and Amortization	<u>20,543</u>	<u>102,142</u>
Total Expenses	<u>866,296</u>	<u>4,368,162</u>
Net Income	<u><u>561,696</u></u>	<u><u>3,682,341</u></u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Revenues and Expenditures - Budget and Actual  
As of 5/31/2023

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
<b>Revenue:</b>								
Property Taxes	\$700,724	\$987,234	(\$286,509)	\$6,103,335	\$6,385,586	(\$282,251)	\$8,625,165	\$2,239,579
Specific Ownership Taxes	53,193	53,992	(799)	257,693	267,676	(9,983)	625,000	357,324
Lease Revenue	121,286	216,938	(95,652)	606,431	691,261	(84,831)	1,455,433	764,172
Interest Income	17,692	37,711	(20,019)	53,077	126,600	(73,523)	230,000	103,400
Fee for Services Income	13,683	14,424	(741)	68,415	72,135	(3,720)	164,197	92,062
Third Party Reimbursements	71,384	99,764	(28,380)	356,919	390,696	(33,777)	856,606	465,910
Grant Revenue	33,257	17,917	15,340	186,694	105,462	81,232	1,065,178	959,716
Partnership Revenue	2,870	0	2,870	14,348	0	14,348	34,436	34,436
Donations Sponsorships/Fundraising	0	0	0	0	40	(40)	0	(40)
Miscellaneous Income	1,999	13	1,986	9,993	11,047	(1,053)	23,984	12,937
<b>Total Revenue</b>	<b>\$1,016,087</b>	<b>\$1,427,992</b>	<b>(\$411,904)</b>	<b>\$7,656,906</b>	<b>\$8,050,503</b>	<b>(\$393,598)</b>	<b>\$13,079,999</b>	<b>\$5,029,496</b>
<b>Expenditures:</b>								
Operating Expenditures								
Administration	\$82,776	\$79,319	\$3,457	\$415,985	\$396,982	\$19,003	\$999,427	\$602,445
Board Expenses	12,666	12,497	169	63,331	75,226	(11,895)	151,994	76,768
Connections: Mental Health/Substance Issues Svcs	223,331	167,419	55,911	1,125,727	820,133	305,594	2,710,028	1,889,895
Dental Services	305,004	273,701	31,303	1,534,070	1,277,593	256,477	3,708,379	2,430,786
Integrated Care (MH/SUD/PC)	109,125	93,570	15,555	545,825	459,460	86,365	1,310,500	851,040
Health Promotion	57,265	57,402	(137)	293,752	268,347	25,406	698,843	430,496
Community Impact	64,492	31,480	33,012	324,479	174,705	149,774	780,961	606,256
Program Assessment & Evaluation	28,439	19,296	9,143	143,034	94,961	48,073	343,786	248,825
Health Care Access	83,346	45,540	37,806	419,545	212,204	207,340	1,008,596	796,392
Leased Offices	11,576	14,494	(2,917)	57,882	58,370	(488)	138,917	80,547
Contingency (Operations)	0	0	0	0	0	0	128,954	128,954
Grant/Special Projects	36,126	14,176	21,950	201,042	99,985	101,057	1,099,614	999,629
<b>Total Operating Expenditures</b>	<b>\$1,014,146</b>	<b>\$808,895</b>	<b>\$205,252</b>	<b>\$5,124,673</b>	<b>\$3,937,966</b>	<b>\$1,186,707</b>	<b>\$13,079,999</b>	<b>\$9,142,033</b>
<b>Net Income</b>	<b>\$1,941</b>	<b>\$619,097</b>	<b>(\$617,156)</b>	<b>\$2,532,233</b>	<b>\$4,112,538</b>	<b>(\$1,580,305)</b>	<b>\$0</b>	<b>(\$4,112,537)</b>
<b>Reserve Expenditures</b>								
Special Projects	186,546	22,006	164,540	932,730	219,206	713,525	2,881,492	2,662,286
Reserve Expenditures	54,159	14,852	39,308	279,197	108,849	170,348	654,312	545,463
<b>Total Reserve Expenditures</b>	<b>240,705</b>	<b>36,858</b>	<b>203,847</b>	<b>1,211,927</b>	<b>328,055</b>	<b>883,872</b>	<b>3,535,804</b>	<b>3,207,749</b>

**HEALTH DISTRICT OF NORTHERN LARIMER COUNTY**

**STATEMENT OF NON OPERATIONAL EXPENDITURES - BUDGET TO ACTUAL**

For 5/1/2023 to 5/31/2023

	<u>Current Month</u> <u>Budget</u>	<u>Current Month</u> <u>Actual</u>	<u>Current Month</u> <u>Variance</u>	<u>Year to Date</u> <u>Budget</u>	<u>Year to Date</u> <u>Actual</u>	<u>Year to Date</u> <u>Variance</u>	<u>Annual Budget</u>	<u>Annual Funds</u> <u>Remaining</u>
Non-Operating Expenditures								
Land	-	-	-	-	-	-	-	-
Building	-	-	-	150,000	-	150,000	150,000	150,000
Construction in Progress	-	9,396	(9,396)	-	128,525	-	-	-
Capital Equipment	10,000	-	10,000	30,000	-	30,000	50,000	50,000
General Office Equipment	-	-	-	-	-	-	-	-
Medical & Dental Equipment	-	6,000	(6,000)	51,000	33,603	17,397	264,212	230,609
Computer Equipment	-	-	-	-	-	-	-	-
Computer Software	-	-	-	-	-	-	-	-
Equipment for Building	9,000	-	9,000	67,860	15,178	52,682	154,860	139,682
Total Non-Operating Expenditures	<u>\$ 19,000</u>	<u>\$ 15,396</u>	<u>\$ 3,604</u>	<u>\$ 298,860</u>	<u>\$ 177,306</u>	<u>\$ 250,079</u>	<u>\$ 619,072</u>	<u>\$ 570,291</u>

Unaudited - For Management Use Only

**HEALTH DISTRICT OF NORTHERN LARIMER COUNTY**  
**Statement of Program Revenues and Expenditures - Budget and Actual**  
**As of 5/31/2023**

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
<b>Administration</b>								
Revenue:								
Miscellaneous Income	\$1,000	\$13	\$987	\$5,000	\$7,702	(\$2,702)	\$12,000	\$4,298
Total Revenue	1,000	13	987	5,000	7,702	(2,702)	12,000	4,298
Expenditures:								
Salaries and Benefits	53,653	42,982	10,671	268,265	204,775	63,490	643,836	439,061
Supplies and Purchased Services	32,388	37,179	(4,791)	164,047	198,378	(34,332)	394,774	196,396
Total Expenditures	86,041	80,161	5,880	432,312	403,153	29,158	1,038,610	635,457
<b>Board of Directors</b>								
Expenditures:								
Salaries and Benefits	6,525	7,503	(978)	32,626	50,647	(18,021)	78,303	27,656
Supplies and Purchased Services	2,933	2,041	892	14,663	7,844	6,819	35,191	27,347
Election Expenses	3,208	2,953	255	16,042	16,736	(694)	38,500	21,765
Total Expenditures	12,666	12,497	169	63,331	75,226	(11,895)	151,994	76,768
<b>Connections: Mental Health/substance Issue</b>								
Revenue:								
Fees, Reimbursements & Other Income	4,333	2,635	1,698	21,667	19,235	2,432	52,000	32,765
Total Revenue	4,333	2,635	1,698	21,667	19,235	2,432	52,000	32,765
Expenditures:								
Salaries and Benefits	201,434	155,315	46,119	1,007,169	744,614	262,554	2,403,872	1,659,257
Supplies and Purchased Services	34,746	15,694	19,052	182,804	101,828	80,976	460,347	358,519
Total Expenditures	236,180	171,009	65,171	1,189,973	846,443	343,530	2,864,219	2,017,776
<b>Dental Services</b>								
Revenue:								
Fees, Reimbursements & Other Income	66,313	92,470	(26,157)	331,565	382,974	(51,410)	795,755	412,781
Total Revenue	66,313	92,470	(26,157)	331,565	382,974	(51,410)	795,755	412,781
Expenditures:								
Salaries and Benefits	255,555	224,090	31,465	1,277,774	1,040,584	237,191	3,066,658	2,026,074
Supplies and Purchased Services	67,770	54,520	13,250	356,302	272,991	83,311	865,974	592,983
Total Expenditures	323,325	278,610	44,714	1,634,076	1,313,575	320,501	3,932,632	2,619,057

**HEALTH DISTRICT OF NORTHERN LARIMER COUNTY**  
**Statement of Program Revenues and Expenditures - Budget and Actual**  
**As of 5/31/2023**

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
<b><u>Integrated Care (MHSA/PC)</u></b>								
Revenue:								
Fees, Reimbursements & Other Income	15,419	19,083	(3,663)	77,097	64,007	13,090	185,032	121,025
Total Revenue	15,419	19,083	(3,663)	77,097	64,007	13,090	185,032	121,025
Expenditures:								
Salaries and Benefits	100,330	85,783	14,546	501,648	424,164	77,483	1,203,954	779,790
Supplies and Purchased Services	14,096	9,267	4,828	70,678	46,148	24,530	170,147	123,999
Total Expenditures	114,425	95,051	19,375	572,326	470,312	102,013	1,374,101	903,789
<b><u>Community Impact</u></b>								
Revenue:								
Fees, Reimbursements & Other Income	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0
Expenditures:								
Salaries and Benefits	59,174	27,497	31,677	295,870	155,857	140,014	710,089	554,232
Supplies and Purchased Services	9,184	5,063	4,120	47,938	26,764	21,174	117,263	90,499
Total Expenditures	68,358	32,560	35,797	343,808	182,621	161,188	827,352	644,731
<b><u>Program Assessment &amp; Evaluation</u></b>								
Revenue:								
Fees, Reimbursements & Other Income	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0
Expenditures:								
Salaries and Benefits	25,854	17,489	8,365	129,272	82,091	47,181	310,254	228,163
Supplies and Purchased Services	4,191	2,256	1,935	21,793	16,158	5,634	52,806	36,648
Total Expenditures	30,045	19,745	10,300	151,065	98,250	52,815	363,060	264,810
<b><u>Health Promotion</u></b>								
Revenue:								
Fees, Reimbursements & Other Income	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0
Expenditures:								
Salaries and Benefits	50,999	48,127	2,871	254,994	231,664	23,330	611,982	380,318
Supplies and Purchased Services	9,751	10,249	(497)	56,183	43,818	12,365	128,679	84,861
Total Expenditures	60,750	58,376	2,374	311,177	275,482	35,694	740,661	465,179

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY  
Statement of Program Revenues and Expenditures - Budget and Actual  
As of 5/31/2023

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
<b>Health Care Access</b>								
Revenue:								
Fees, Reimbursements & Other Income	0	0	0	0	0	0	0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:								
Salaries and Benefits	71,465	40,938	30,526	357,323	183,799	173,525	857,576	673,777
Supplies and Purchased Services	17,269	6,107	11,162	89,158	39,437	49,721	215,668	176,231
Total Expenditures	<u>88,733</u>	<u>47,045</u>	<u>41,688</u>	<u>446,481</u>	<u>223,235</u>	<u>223,246</u>	<u>1,073,244</u>	<u>850,009</u>
<b>Mulberry Offices</b>								
Revenue:								
Fees, Reimbursements & Other Income	15,623	25,746	(10,123)	78,115	108,806	(30,692)	187,475	78,669
Total Revenue	<u>15,623</u>	<u>25,746</u>	<u>(10,123)</u>	<u>78,115</u>	<u>108,806</u>	<u>(30,692)</u>	<u>187,475</u>	<u>78,669</u>
Expenditures:								
Salaries and Benefits	1,503	1,518	(15)	7,515	7,498	16	18,035	10,537
Supplies and Purchased Services	10,153	12,998	(2,845)	50,765	51,034	(269)	121,835	70,801
Total Expenditures	<u>11,656</u>	<u>14,516</u>	<u>(2,860)</u>	<u>58,279</u>	<u>58,532</u>	<u>(253)</u>	<u>139,870</u>	<u>81,338</u>

**Health District of Northern Larimer County**

**Investment Schedule  
May 2023**

	<b>Investment</b>	<b>Institution</b>	<b>Current Value</b>	<b>%</b>	<b>Current Yield</b>	<b>Maturity</b>
1527-4001	Local Government Investment Pool	COLOTRUST	\$ 1,429	0.015%	4.87%	N/A
1527-8001	Local Government Investment Pool	COLOTRUST	\$ 8,429,595	86.905%	5.15%	N/A
#35127351	Flex Savings Account	First National Bank	\$ 241,999	2.495%	2.45%	N/A
#714626	Certificate of Deposit	Advantage Bank	\$ 143,159	1.476%	0.40%	12/27/2023
#742487	Certificate of Deposit	Advantage Bank	\$ 115,471	1.190%	0.25%	9/2/2023
#40012203	Certificate of Deposit	Points West	\$ 116,336	1.199%	0.28%	6/12/2023
#40010448	Certificate of Deposit	Points West	\$ 158,610	1.635%	0.32%	4/2/2024
#23002918	Certificate of Deposit	Adams State Bank	\$ 243,201	2.507%	0.35%	10/7/2023
#30770027	Certificate of Deposit	Mountain Valley Bank	\$ 250,031	2.578%	3.50%	7/11/2024
	Total/Weighted Average		<u>\$ 9,699,830</u>	<u>100.000%</u>	<u>4.65%</u>	

**HEALTH DISTRICT OF NORTHERN LARIMER COUNTY**  
**Annual Investment Report**  
**2022**

Net 2022 Investment Earnings: \$ 122,785

Total investment portfolio as of 12/31/22: \$6,657,644

Allocation: \$5,392,212 in a professionally managed, local government investment pool  
 \$1,265,433 in Certificates of Deposit and Savings

Overall Yield Rates: During 2022, the Health District’s average yield rates on its funds, which were invested in legally available investments for government entities, fluctuated between .19% and 3.59% during the year.

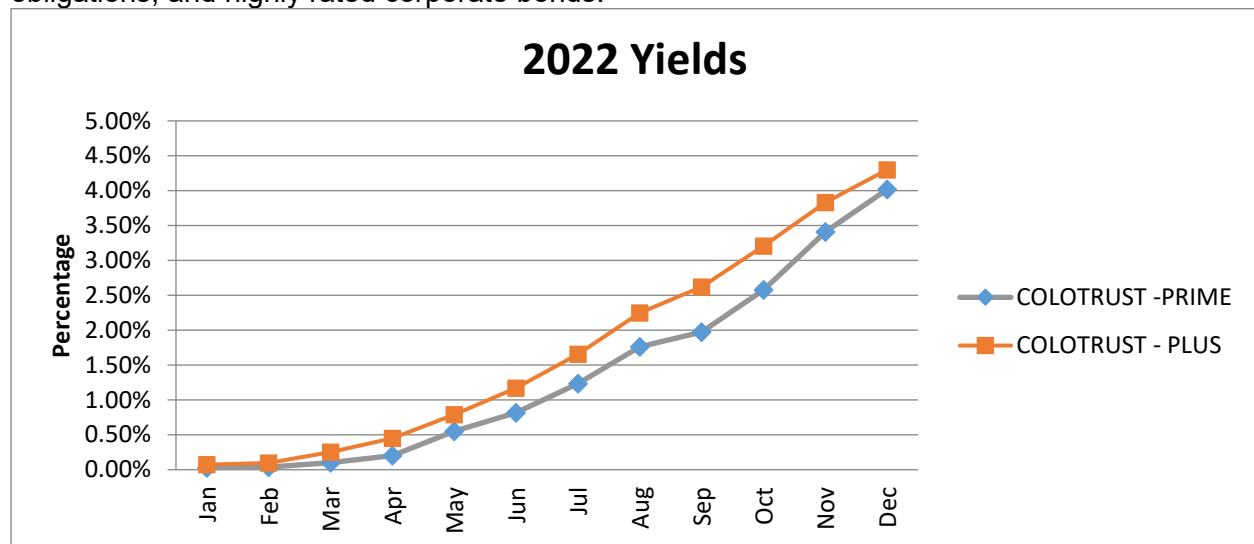
**Investment Strategies**

Government Investment Pool: The Health District invests the majority of its funds in a government investment pool called Colorado Local Government Liquid Asset Trust (COLOTRUST), which is set up to invest government entities’ funds strictly within the investment parameters set by state law.

Yield rates on investments in COLOTRUST – Plus+ averaged 1.72% for 2022. The yield rate on investments in COLOTRUST – PRIME averaged 1.39% for 2022. Approximately eighty-one percent (\$5,392,212) of investments were held in one of two funds (PRIME and PLUS+) managed by COLOTRUST. As of December 31, 2022, 0.02% was invested in PRIME and 80.97% was invested in PLUS+.

The PRIME portfolio invests in U.S. Treasury Securities, Federal Instrumentality Securities, Agency Securities, Repurchase Agreements and Tri-Party Repurchase Agreements.

The PLUS+ portfolio invests U.S. Treasury Securities, Federal Instrumentality Securities, Agency Securities, Repurchase Agreements and Tri-Party Repurchase Agreements, collateralized bank deposits, and Commercial Paper that, at the time of purchase, is rated in its highest rating category by one or more nationally recognized organizations which regularly rate such obligations, and highly rated corporate bonds.





Collateralized Bank Deposits: In addition to investing with a government pool, the Health District is allowed to invest in collateralized bank deposits such as certain CDs and savings accounts, but only in banks authorized to accept public funds. The accounts listed within the Chart of Total Investments, below, under the categories of Certificates of Deposit and Flexible Savings Account, are held at local banks authorized to accept public funds. All checking, savings and certificates of deposit accounts are covered by FDIC insurance up to \$250,000. Accounts with balances in excess of \$250,000 are covered by securities pledged by the specific bank holding the funds.

Certificates of deposit yield rates ranged between .10% and .40% during 2022. As of December 31, 2022, the Health District had six certificates of deposits at local banks totaling \$1,025,663 with varying maturity dates.

As of December 31, 2022, \$239,770 was held in a Flexible Savings Account. The interest rate available on this savings account during 2022 ranged from .05% to 1.77%. Funds were transferred from the Flexible Savings Account into the general checking account to cover monthly cash needs. A small amount will remain in the account to allow for readily accessible funds, if needed.

**Chart of Total Investments  
as of December 31, 2022**

Type	Name	Amount	Yield Rate	% of Total
Government Investment	COLOTRUST- PRIME	\$ 1,403	4.02%	
	COLOTRUST- PLUS+	\$ 5,390,809	4.30%	
	<i>Total Gov't Investment Pool</i>	\$ 5,392,212		80.99%
Certificate of Deposit	Advantage Bank	\$ 142,922	0.40%	
	Advantage Bank	\$ 115,351	0.25%	
	Points West	\$ 116,256	0.28%	
	Points West	\$ 158,357	0.32%	
	Adams State Bank	\$ 242,777	0.35%	
	Mountain Valley Bank	\$ 250,000	0.10%	
	<i>Total Certificates of Deposits</i>	\$ 1,025,663		15.41%
Other	Flexible Savings Account	\$ 239,770	1.77%	
	<i>Total Other</i>	\$ 239,770		3.60%
	<b>Total Investments</b>	\$ 6,657,645		100.00%

The available rates for the Certificate of Deposit Account Registry Service (CDARS) continued to be well below those offered by regular certificate of deposits, so the Health District did not have funds invested through CDARS (a service that breaks up large deposits and places them across a network of qualified banking institutions. This allows the Health District to deal with a single bank that participates in CDARS and avoids having funds in any one bank above the Federal Deposit Insurance Corporation (FDIC) deposit insurance limits).

The Health District periodically checks with local banks (authorized to accept public funds) to determine whether they are accepting CD investments with public funds. Some authorized banks are not accepting public funds for the purchase of certificates of deposit (even under the \$250,000 FDIC threshold) or the interest rates offered are below the yield rates at COLOTRUST.

Short-Term Investments: The Health District did not have any short-term investments during 2022.