



BOARD OF DIRECTORS REGULAR MEETING

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

**Tuesday, May 23, 2023
5:00 p.m.**



AGENDA

BOARD OF DIRECTORS REGULAR MEETING

May 23, 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.
- 5:10 p.m. 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
- 5:20 p.m. PRESENTATIONS**
- Legislative Policy Wrap-Up.....Alyson Williams/Lisa Ward
- 5:40 p.m. DISCUSSION & ACTIONS**
- 2022 Audit Laura Mai, Allison Slife
Presentation from Auditors; Board Q & A, Comment
Board Acceptance of 2022 Health District Audit
 - Board Member Oaths of OfficeChris Sheafor/Anita Benavidez
 - Board Officer Elections..... Molly Gutilla
 - Setting a Board Retreat Lorraine Haywood
- 6:10 p.m. OTHER UPDATES & REPORTS**
- Liaison to PVHS/UCHealth North Report Celeste Holder Kling
 - Executive Director Updates..... Lorraine Haywood
- 6:30 p.m. PUBLIC COMMENT (2nd opportunity) See Note above.**
- 6:35 p.m. 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, 5:00 pm – Board of Directors Regular Meeting
- 6:45 p.m. ADJOURN REGULAR MEETING**

Register in advance for this webinar:

https://healthdistrict.zoom.us/webinar/register/WN_-9aZiedfRZqJaqMqYf5iVg

After registering, you will receive a confirmation email containing information about joining the webinar.

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
April 25, 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
Ann Yanagi, MD, Board Secretary

ABSENT: Celeste Holder Kling, JD, Liaison to UCH-North/PVH

Staff Present:

Lee Thielen, Interim Executive Director
Lorraine Haywood, Deputy Director
Chris Sheafor, Support Services Director
Laura Mai, Finance Director
Richard Cox, Communications Director
Chris Roth, IT/Network Manager
Sue Hewitt, Evaluation Manager
Pam Klein, MHSU Project Specialist
Paul Mayer, Medical Director
Alyson Williams, PPRE Director
Misty Manchester, HR Director
Julie Abramoff, Clinical Nurse Manager
Maggie Mueller, Community Health Nurse
Rosie Duran, Health Care Access Manager

Staff Present:

Anita Benavidez, Executive Assistant
Andrea Holt, IC Program Manager
Jen Head, Connections Provider Lead
Angela Castillo, Evaluator & Data Analyst
Julie Kenney, HR Specialist
Kerri Fagan, Front Desk & Elections

Public Present:

Ellie Watson
Joyce Devaney
Averil Strand
Erin Hottenstein
Michelle Christenson

CALL TO ORDER; INTRODUCTIONS & APPROVAL OF AGENDA

Director Molly Gutilla called the meeting to order at 5:08 p.m.

MOTION: To approve the agenda as Presented

Motion by Ann Yanagi / Second by Joseph Prows / Carried Unanimously

PUBLIC COMMENT

None

DISCUSSION AND ACTIONS

Update on Executive Director Search and Transition – Molly Gutilla The search continues to progress. There were more than 60 applications. The Search Committee consisted of nine people including the Board, Lee Thielen, Lorraine Haywood, George Hayes (PVH), and Michael Allen (SummitStone). The first round of interviews were conducted via Zoom, with the Search Committee moving four to finalists. The Search Committee had a meal with each candidate, the Board did a formal interview, candidates did a presentation for community partners (12 – 15) and the staff, interviewed with the HD Leadership Team,

and each candidate had a casual meet-and-greet with staff. The process gleaned 200 unique comments on each candidate from community partners and the search firm spent ten hours reference checking.

The Board President announced that Lee Thielen's last day as interim executive director will be Friday, April 28. Upon her departure, Lorraine Haywood will step in as acting executive director until the new ED starts. The Board expressed their gratitude for Lee's time, service, calm presence, and thoughtful insights.

Legislative Policy

HB23-1209: Analyze Statewide Publicly Financed Health Care (Actively Monitor) The bill requires the Colorado School of Public Health, with assistance from a task force, to create a report on model legislation for a universal single-payer health care system by October 1, 2024. It was introduced in Senate and assigned to Health & Human Services. Fiscal note: \$306K

HB23-1215: Limits on Hospital Facility Fees (Actively Monitor) Amendments include making critical access hospitals, a sole community hospital in a rural or frontier area, or a community clinic affiliated with a sole community hospital in a rural or frontier area and Denver Health exempt. On or after July 1, 2024, a healthcare provider or health system shall not charge, bill, or collect a facility fee that is not covered in full by a patient's insurance, regardless of payer type. At the same time, a health care provider affiliated with or owned by a hospital or health system that charges a facility fee shall: (1) provide notice in plain language to patients that a facility fee may be charged including the amount of the facility fee; (2) the health care provider notifies the patient at the time an appointment is scheduled and again at the time health care service is rendered; (3) post a sign in English and Spanish that a facility fee may be charged in addition to the cost of health care services; (4) must provide an itemized bill for each health care service; and (5) identify charges that have been billed to insurance or other payer types. On or before December 2023, HCPF shall issue a report detailing the impact of facility fees on the Colorado Health Care System. The bill was introduced in Senate and assigned to Health & Human Services.

HB23-1243: Hospital Community Benefit (No position) The bill restricts out-of-state spending for hospitals, and adds reporting, enforcement, and stakeholder engagement requirements to the Hospital Community Benefit Program. The stakeholder engagement must also include best practices for hospitals to collaborate with local public health agencies and community organizations to reduce redundant needs assessments. It is in Senate and has two more votes before it passes.

SB23-004: Employment of School Mental Health Professionals (Actively Support) The bill title was changed to "Concerning Employment of Certain 'School Based Therapists.'" Note of interest: An eligible school-based therapist should SUPPLEMENT and not REPLACE OR SUPPLANT a special services provider. The bill passed.

SB23-260: Individual Access to Publicly Funded Vaccines (Support) This bill mirrors COVID practices. A provider may charge an administration fee and/or bill insurance. However, it cannot withhold the vaccine based on the individual's ability to pay. The bill passed House Health and will be on seconds April 26, 2023. An amendment allowed independent pharmacies to charge an administration fee. If the fee can't be paid, they must provide notice of where the vaccination can be received free of charge. The amendment encourages practitioners and providers to create a weblink that is not part of the patient portal or a telephone line to schedule.

SB23-286: Access to Government Records (No position) The bill updates various provisions of the Colorado Open Records Act (CORA) replacing the term "electronic mail" with the term "electronic communications" and expands the definition of public records to include records maintained by any office of the state. It requires state agencies to provide digital records of electronic communication when requested. Recent amendments include a restriction on requiring the requestor to provide identification and expands the authority to deny requests if the record includes telephone numbers or home addresses of

elected officials and if the record contains information about an individual who has accused an elected official of sexual harassment. This would create a big burden to filter out confidential material. The bill is currently in Appropriations with a Fiscal Note of \$2.1M GF in FY 2023-24, and \$2.1M in FY 2024-25.

HB23-1300: Continuous Eligibility Medical Coverage (No position) The bill, upon receipt of maximum federal financial participation by January 1, 2026, requires HCPF to extend continuous eligibility to select groups – children under three and for 12 months after an adult has been released from incarceration, as well as producing a report, by January 1, 2026, studying the feasibility of extending eligibility to additional groups – children under six, as well as low-income and homeless adults. This bill would impact 16K children and 2K adults in Colorado. The bill is in Appropriations. Fiscal Note: \$0.8M in FY 2023-24 and \$2.8M in FY2024-25 from general funds and federal funds. After implementation, costs would go to \$14.6M in FY 2025-26 and \$28.2M in FY 2026-27.

SB23-279: Unserialized Firearms and Firearm Components The bill creates the crime of unlawful conduct involving an unserialized firearm, frame, or receiver. The bill passed the Senate Committee and is on the Senate Floor.

The ban on assault or automatic weapons failed.

SB23-170: Extreme Risk Protection Order Petitions (Support) This bill is awaiting the Governor's signature.

Behavioral Health Administration An amendment eliminating the opioid and other substance use disorder study committee, this year and next. It could come back in 2025.

PRESENTATIONS

Future of the Nurses at the Health District – Julie Abramoff, Maggie Mueller, & Angela Castillo The team presented a brief history of the Health District cholesterol, blood pressure, and blood sugar testing programs in the community. They provide clients with individualized lifestyle counseling and make recommendations to follow up with a PCP. Sixty-five percent of those clients followed up with a PCP. Appointments are currently scheduled through June when the program will transition to support largely underserved clients. Data for high blood pressure and diabetes indicate racial and lower income disparity. Twenty-six percent of Health District residents do not have a PCP, and 18% have not visited a doctor in the past twelve months. With changes to Medicaid and SNAP benefits, our community will experience more uninsured and/or underinsured; families may have to choose between food, medicine, and housing needs; and the waiting lists for safety net clinics (Salud and FMC) are scheduling appointments more than three months out – FMC is now scheduling in August and AFM (not a safety net clinic) is pushing the three-month wait list.

The health promotion staff are shifting focus toward services that support health equity by improving healthcare access for undeserved community members. They are focusing on future clinics that provide cholesterol, blood pressure, and blood sugar testing in locations such as Mason Place, La Familia, Red Feather Lakes, and Redtail Ponds. Current clinics include a caseworker from Rocky Mountain Health Plans who helps clients with eligibility for Medicaid and other services. They will continue limited outreach activities and community clinics as needed. They are involved in the planning stage for a primary care clinic at the Murphy Center with SummitStone and expect to have a role there. They are also included in the CDDT program, infection control, flu and other vaccination Clinics, supervision of the tobacco program, etc.

The District is now utilizing Results-Based Accountability for evaluation, which emphasizes partnerships and services tailored to the needs of our community. Some of the key components are the number of people served, the percent of satisfied clients, and how well the program did. Staff offered to do a presentation to the Board on Results-Based Accountability in the future. The Board thanked them for their presentation.

UPDATES & REPORTS

Executive Director Updates – Lee Thielen Given this is Lee’s last Board meeting as the Interim Executive Director, she wanted to leave the Board with a list of items on the agenda for next year:

1. A decision will need to be made regarding the use of the Shields property – with implications for Mulberry and Mason. The property will be under our use at the end of December.
2. An RFP is being generated to look at the HD personnel structure, including looking at job descriptions, whether there should be steps within classifications, etc. This could lead to a resolution of several issues related to pay compression, etc.
3. Watch how the SummitStone expansion impacts, or does not impact, our services in mental health.
4. Challenges continue regarding recruitment for some key job classifications and how we compete in the job market.
5. The opportunity and potential exists for the HD, Larimer County Department of Health and Environment, and UHealth to work together on community health assessments and community improvement plans.
6. The tobacco cessation evaluation will be done this year. The program has great potential to keep its place in the community, meeting the needs of our partners and evolving with different threats to health.
7. The HD, and our partners, are using Results Based Accountability techniques to evaluate and monitor our programs. (Future presentation for a Board meeting?)
8. Medicaid re-enrollment will be challenging for us and our partners – and many community members.
9. Red Feather Lakes continues to be a question regarding what services should be available in the area.
10. The HD role with Murphy Center’s primary health care clinic.
11. Infrastructure improvements are overdue with most of our systems – financial, medical records, and human resources.
12. Safety training will be soon and may have several iterations.
 - a. The HD will partner with SummitStone to offer safety training to all staff, with de-escalation training and training on emergencies (active shooter or fire...) taking a priority. SummitStone is providing this at no cost to the Health District. It will become part of our ongoing training for new hires and refresh for existing staff.
13. Some changes are needed in the Employee Handbook. One was spotted that actually is contrary to state law. Desired changes will be brought to the Board as early as next month.

Update regarding Board Member Election – Chris Sheafor With the election one week from today, we are on the home stretch. Today was the last day to request absentee ballots. Over 500 have been requested. We have received 1,040 ballots to date, and it looks like this will be a larger response than the average number of voters. Election day: May 2, 7:00 – 7:00 pm, here and at Spirit of Joy.

CONSENT AGENDA

- Approval of the March 28, 2023 Regular Meeting Minutes and the March 29 & 31; and April 11, 13, 14, & 17 Special Meeting Minutes
- Approval of Policy 97-13: Electronic Communications and Policy 97-15: Employee Compensation; retirement of Policy 98-1: New Program or Project Ideas (to be replaced with an internal procedure).
- February 2023 and March 2023 Financials

MOTION: To approve the consent agenda as presented

Motion by Ann Yanagi / Second by Joseph Prows / Carried with a Vote of 3

PUBLIC COMMENT (2nd opportunity)

None

ANNOUNCEMENTS

- May 23, 2023, 5:00 pm – Board of Directors Regular Meeting
- June 27, 2023, 5:00 pm – Board of Directors Regular Meeting
- July 25, 2023, 5:00 pm – Board of Directors Regular Meeting

EXECUTIVE SESSION

MOTION: *To enter Executive Session for the purposes of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and instructing negotiators, pursuant to C.R.S. § 24-6-402(4)(e), regarding the appointment of an Executive Director.*

Motion by Joseph Prows / Second by Ann Yanagi / Carried by a Vote of 3

After a brief recess, the Board entered Executive Session at 6:31 pm.

ADJOURN OUT OF EXECUTIVE SESSION AND THE REGULAR MEETING

MOTION: *To adjourn the Executive Session and Regular Meeting*

Motion by Joseph Prows / Second by Ann Yanagi / Carried Unanimously

The Executive Session and Regular Board Meeting were adjourned at 6:56 pm.

Respectfully submitted:

Anita Benavidez, Assistant to the Board of Directors

Molly Gutilla, MS, DrPH, Board President

Julie Kunce Field, JD, Board Vice President

Celeste Holder Kling, JD, Liaison to UCH-North and PVHS Board

Joseph Prows, MD MPH, Board Treasurer

Ann Yanagi, MD, Board Secretary

Health District
OF NORTHERN LARIMER COUNTY
BOARD OF DIRECTORS
SPECIAL MEETING
May 8, 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
Celeste Holder Kling, JD, Liaison to UCH-North/PVH
ABSENT: Ann Yanagi, MD, Board Secretary

Staff Present:

Lorraine Haywood, Deputy Director
Chris Roth, IT/Network Manager
Misty Manchester, HR Director
Laura Mai, Finance Director
Alyson Williams, PPRE Director
Andrea Holt, IC Program Manager
Angela Castillo, Evaluator & Data Analyst
Anita Benavidez, Executive Assistant
Drea Vail, Digital Media Specialist
Janelle Koldos, Budget Analyst
Jessica Shannon, Resource Dev/Special Projects
Jen Head, Behavioral Health Provider Lead
Julie Abramoff, Clinical Nurse Manager
Julie Estlick, Communications Specialist

Staff Present:

Julie Kenney, HR Specialist
Kari Lingl, IC Behavioral Health Provider
Kerri Fagan, Support Staff Specialist
Kristen Gilbert, Graphic Designer
Maggie Mueller, Community Health Nurse
Pam Klein, Project Specialist
Paul Mayer, Medical Director
Rosie Duran, Health Care Access Manager
Xochitl Fragoso, Accountant
Zeljko Ivanovic, Psychiatrist

Public:

Carly DeLong
Erin Hottenstein

CALL TO ORDER, INTRODUCTIONS & AGENDA

Director Molly Gutilla called the meeting to order at 5:32 p.m.
Given that the only agenda item is Executive Session, the Board moved directly to Executive Session.

EXECUTIVE SESSION

MOTION: To enter Executive Session for the purpose of determining positions relative to matters that may be subject to negotiations, develop a strategy for negotiations, and/or instruct negotiators, pursuant to C.R.S. § 24-6-402(4)(e), regarding the appointment of a new Executive Director.

Motion by Celest Holder Kling / Second by Joseph Prows / Carried Unanimously

The Board entered Executive Session at 5:33 p.m.

ADJOURN OUT OF EXECUTIVE SESSION

MOTION: To adjourn the Executive Session and return to the Special Meeting at 6:00 p.m.

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

ACTION AS A RESULT OF THE EXECUTIVE SESSION

The Board returned to the public meeting to take action in the form of a motion and vote for the appointment of Executive Director of the Health District. The Board President thanked the Search Committee consisting of five Board Members, two staff members, and representatives from two community partners. Through EFL Associates, approximately sixty applications were received. Many meetings were held including initial interviews via Zoom, onsite interviews for the four finalist candidates, a breakfast or dinner for each candidate with the search committee, an interview with the Health District Leadership Team, and an informal social time with the staff. An important step included finalists presentations to community partners and staff on their vision for the Health District. Twenty-one external community partners either joined online or in-person for the finalist’s presentations. The Board created and followed a collaborative and thorough process, in recognition of the importance of the role of the Health District’s next leader. Given the tasks required of the new Executive Director, the Board determined that this individual must be experienced, strategic, thoughtful, communicative, and passionate about the health of our community as well as the health of our organization. Until the new Executive Director’s arrival, Lorraine Haywood will act as the Interim Executive Director.

MOTION: To appoint Liane Jollon as the new Executive Director of the Health District, effective July 1, 2023, and to authorize the Board President to enter into the related Employment Contract.

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

Although Board Member, Ann Yanagi was not available tonight, it is fair to say that she is very supportive of the process and the decision.

MOTION: To adjourn the Special Meeting of the Board of Directors.

Motion by Celeste Holder Kling / Second by Julie Kunce Field / Carried Unanimously

The meeting was adjourned at 6:12 p.m.

Respectfully submitted:

Anita Benavidez, Assistant to the Board of Directors

Molly Gutilla, MS, DrPH, Board President

Julie Kunce Field, JD, Board Vice President

Celeste Holder Kling, JD, Liaison to UCH-North and PVHS Board

Joseph Prows, MD MPH, Board Treasurer

Ann Yanagi, MD, Board Secretary

MEMO

Date: May 23, 2023

To: Health District Board of Directors

CC: Lorraine Haywood

From: Anita Benavidez

Re: Policies 97-16 and 98-2

This is an explanation of the changes made to the two referenced policies:

97-16: Policies and Procedures for Reviewing and Copying Public Records

Brought current with the 2022 SDA Board Member Manual and ADA format requirements.

98-2: Service Area Eligibility

Brought current with the 2022 SDA Board Member Manual and ADA format requirements.





97-16 Pol: Policies and Procedures for Reviewing and Copying Public Records

Adopted December 28, 1997
Revised April 14, 2020 AMENDED May 23, 2023

Purpose: The purpose of this Policy is to provide effective, efficient and orderly service for the review and copying of public records, except as otherwise provided by law.

1. Authority: The Health District enacts this Policy under the following authority: the Colorado Open Records Act, C.R.S. §24-72-~~200.1201~~, *et seq.*, as amended (~~the~~ “CORA”); the Colorado Sunshine Law, C.R.S. §24-6-401, *et seq.*, as amended; *Black v. Southwestern Water Conservation District*; 74 P.3d 462 (Colo. App. 2003); *Glenwood Post v. City of Glenwood Springs*, 731 P.2d 761 (Colo. App. 1986); and *Mountain Plains Investment Corp. v. Parker Jordan Metro Dist.*, 12CA1034 (Colo. App. 2013).
2. Definitions: For purposes of this Policy, the following terms shall have the following meanings:
 - A. Correspondence: A communication that is sent to or received by one or more specifically identified individuals and that is or can be produced in written form, including without limitation communications sent via electronic mail, private courier, or U.S. mail, ~~modem or computer.~~
 - B. Custodian of Records ~~Official Custodian:~~ The “official custodian” (the District officer or employee responsible for the maintenance, care, and keeping of public records) may establish rules regarding the inspection procedures for such records. (C.R.S. §24-72-203(1)(a)). The Health District hereby designates the Support Services Director as the Official Custodian. ~~The individual who shall be responsible for compiling documents, scheduling appointments for inspection, and for responding to any such public records requests. The Health District hereby designates the Support Services Director as the Custodian of Records.~~
 - C. Electronic Mail (“E-mail”): An electronic message that is transmitted between ~~2~~two or more computers or electronic terminals, whether or not the message is converted to hard copy format after receipt, and whether or not the message is viewed upon transmission or stored for later retrieval. “Electronic-mail” includes electronic messages that are transmitted through a local, regional or global computer network.
 - D. “Work product” means and includes all intra- or inter-agency advisory or deliberative materials assembled for the benefit of elected officials, which materials express an opinion or are deliberative in nature and are communicated for the purpose of assisting such elected officials in reaching a decision within the scope of their authority. Such materials include, but are not limited to: (I) Notes and memoranda that relate to or serve as background information for such decisions; (II) Preliminary drafts and discussion copies of documents that express a decision by an elected

official. Work product does not include any final version of a document that expresses a final decision by an elected official.

~~D. Work Product: All advisory or deliberative materials assembled for the benefit of elected officials, which materials express an opinion or are deliberative in nature and are communicated for the purpose of assisting such elected officials in reaching a decision within the scope of their authority. Such materials include without limitation: notes and memoranda that relate to or serve as background information for such decisions; and preliminary drafts and discussion copies of documents that express a decision by an elected official. "Work product" also includes a request by a Health District official for the preparation of such opinion or deliberative materials. For example, if the Executive Director requests in writing that staff prepare material to assist the Health District Board in a decision making process, the written request shall also be considered "work product."~~

E. Public Record. A public record is broadly defined (C.R.S. § 24-72-202(6)) to include most documentation maintained by the District and the correspondence of elected officials, including email, whether maintained in hard copy or electronically in digital media. It includes all writing made, maintained, or kept for use in the exercise of functions required or authorized by law or administrative rule or involving the receipt or expenditure of public funds. Public records include the correspondence of elected officials, except to the extent such correspondence is (1) work product; (2) without demonstrable connection to the exercise of functions required or authorized by law or rule and does not involve the receipt or expenditure of public moneys; (3) communication from a constituent that clearly implies by its nature or content that the constituent expects that it be confidential or communication from the elected official in response to such a communication from a constituent; or (4) subject to non-disclosure under C.R.S. § 24-72-204(1).

3. Generally Available Documents

Printed copies of many brochures, fact sheets, general information flyers, newsletters, and assessment documents are kept in stock and are readily available. The public is welcome to any of these materials free of charge.

4. Protected Records

Certain records are protected under law from public inspection under the CORA, C.R.S. §24-72-204(1). These records fall into the following categories:

- A. If inspection would be contrary to any state statute;
- B. If inspection would be contrary to any federal statute or regulation;
- C. If inspection is prohibited by rules promulgated by the Supreme Court or by the Order of any Court;
- D. Examinations for employment (except as made available for inspection by the party in interest);
- E. Records submitted for applicants or candidates for employment, other than those submitted by applicants or candidates who are finalists for executive director (ED) positions (if there are three or fewer applicants or candidates for an ED position who possess the minimum qualifications, they are all finalists and access to their submitted records may not be denied);
- F. Real estate appraisals, until the subject property has been transferred;
- G. Email addresses provided by a person to the District;

- H. Specialized details of security arrangements or investigations and records of expenditures on security arrangements or the physical and cyber assets of critical infrastructure;
- I. Medical, mental health, sociological, and scholastic achievement data (except as made available for inspection by the party of interest)
- J. Personnel files (except as made available for inspection by the party in interest and the District official or employee who has direct supervisory capacity);
- K. Trade secrets, privileged information, and confidential information or data;
- ~~A.—~~
- ~~B. Ongoing investigations by law enforcement authorities;~~
- ~~C. Victim/witness information;~~
- ~~D. Juvenile criminal records;~~
- ~~E.L. Work product;~~
- ~~F.M. Correspondence sent or received from the Health District’s legal counsel;~~
- ~~G.N. Individual medical, mental health, sociological and scholastic achievement data (See Health District Policy 4 17.6, Release of Privacy Information and Case Records);~~
- H.O. Letters of reference;
- ~~I. Trade secrets;~~
- ~~J.P. Confidential commercial and financial data;~~
- Q. Names, addresses, telephone numbers and personal financial information of past or present users of public utilities, facilities, or recreational or cultural services;
- R. Election records of any person;
- ~~K.S. Where disclosure or public access would do substantial injury to public interest C.R.S. §24-702-204(6)(a); and~~
- ~~L.T. Records of sexual harassment complaints and investigations.~~

Records that are exempt from CORA might still be accessible to other forms of inspection, such as subpoena.

5. Inspection.

- A. General. Public records shall be open for inspection by any person at reasonable times, subject to the exceptions found in the CORA. All public records shall be inspected at the Health District’s offices or at the offices of the Health District’s Attorney.
- B. Request Required. A request to inspect public records must be made to the Official Custodian~~Custodian of Records~~ in writing, and must be sufficiently specific in scope to enable the Custodian to identify the information desired. The request should include the requestor’s name, company name (if any), address, phone number(s) at which the requestor can be reached, the specific public record requested, and whether the requestor desires to come in to review the record or have copies made. Requests for inspection of e-mails shall include the sender’s name, the recipient’s name and the approximate date and time of the transmission. The Custodian shall transmit a copy of the requested public record by U.S. mail, other delivery service, facsimile, or email. Records must be provided within three working days, or the Custodian must provide the requestor with written notice that extenuating circumstances exist and the records cannot be provided within three working days. C.R.S. §24-72-203(3)(b).

C. Review and Response. If the Custodian receives a request to inspect public records that is broadly stated, encompasses a large category of records, and/or ambiguous or lacks sufficient specificity to enable the Custodian to locate the records, the Custodian shall, within 3three working days, notify the requesting party in writing of the deficiencies in the request, and that records for inspection will be produced within seven business days of the date of the request, pursuant to C.R.S. §24-72-203(3). Any clarified request shall be considered a new request for purposes of this Policy and the CORA.

~~D. Upon receipt of a request for inspection of public records, the Custodian of Records shall review the request and determine whether the requested records are voluminous, in active use, or otherwise not readily available. If so, the Custodian shall, within 3 business days, notify the requesting party in writing that the documents will be produced for inspection within 7 business days of the date of the request, pursuant to C.R.S., §24-72-203(3).~~ The notice shall state the reason(s) why the requested records are not readily available, and shall ask the requesting party to schedule an appointment for inspection of the requested records. If the records are readily available, the Custodian shall, within 3three working days of the request, contact the requesting party to schedule an appointment. Notwithstanding the foregoing, based on the case of *Citizens Progressive Alliance v. Southwestern Water Conservation District*, if it is physically impossible for the Custodian to comply with any request for public records within the time periods established by the CORA, the Custodian shall comply with the request as soon as physically possible.

~~E.D.~~ Health District's Attorney. Any of the notices required herein may be issued by the Health District's Attorney in lieu of the Official Custodian of Records. By written notice, the Health District's Attorney may further require that any requesting party contact the Health District's Attorney rather than the Official Custodian of Records.

~~F.E.~~ Inspection Procedures. No personal papers, briefcases, or personal files will be allowed in the area set aside for records inspection. Taking notes is allowed, as is the use of a laptop computer and/or tape-recording equipment. The original public record to be inspected shall not be released to the requestor. The Official Custodian may take precautions to ensure the security of the record.

Only one file will be allowed in the inspection area at one time and records are not allowed to leave the inspection area. Files pulled for public inspection should be promptly replaced as soon as the requestor is finished with them. Records may not be altered in any way, no loosening of any clips or binders within the files, changing the order within the file, or removing anything from the file or adding anything that was not previously in the file. No marks, notations or other changes are permitted to the records. If copies are requested within a file, a sticky note may be used to indicate the pages to be copied. Copies may be requested subject to the fees set forth herein. Records may be retrieved only by Health District staff.

6. Fees.

A. Copies, Printouts or Photographs. Pursuant to C.R.S. §24-72-205(5)(a), the Health District shall charge a fee not to exceed \$0.25 per standard page for any copy of a public record or a fee not to exceed the actual cost of providing a copy, printout or photograph of a public record which is in a format other than a standard page. For purposes of this Policy, a black and white copy made on a single sheet of letter or

legal sized white paper shall constitute a “standard page.” The Health District shall not charge an individual for the first 5 copies of standard pages made in a calendar year. The Health District will attempt to accommodate copying requests as soon as possible. Payment for copies must be made in advance to the Health District. Checks may be made out to “Health District of Northern Larimer County.”

- B. Research and Retrieval. Pursuant to C.R.S. §24-72-205(6)(a)(b), the first hour of research and retrieval time shall be free of charge; however, the Health District reserves the right to charge a fee of \$33.58 per hour for any additional staff time devoted to researching and retrieving the requested information. Anyone submitting a request for electronically stored public records shall remit a deposit equal to 50% of the estimated costs for the search before the search is commenced.
 - C. Postage/Courier Fees. If the Official Custodian of Records transmits records by regular mail, facsimile, or courier service, the requesting party shall be responsible for the cost of postage, facsimile, or courier fees.
 - D. Electronic Transmission Fees. The Health District may shall not charge transmission fees to the requesting party for transmitting public records via e-mail, provided that the requesting party may be charged for staff time associated with research and retrieval of the requested records as provided herein.
7. Posting. The ‘Policies and Procedures for Reviewing and Copying Public Records’ document shall be posted on the organization’s website.

REVISED, on the 27th day of July, 2004

RATIFIED, on the 9th day of December, 2005

REVISED, on the 13th day of December, 2007

REVISED, on the 25th day of August, 2015

REVISED, on the 14th day of December, 2015

REVISED, on the 14th day of April, 2020

AMENDED, on the 23rd day of May, 2023

Attest:

~~Michael D. Liggett, Esq~~ Molly J. Gutilla, MS, DrPH, President
~~Gutilla~~ Julie Kunce Field, JD, MS, DrPH, Vice President

Molly

~~Celeste Kling, JD, Liaison to PVHS Board~~ Ann Yanagi, MD, Secretary
Prows, MD, Treasurer

Joseph

~~Johanna Ulloa Giron, PsyM, MSW, Secretary~~ Celeste Holder Kling, JD, Liaison to PVHS Board



97-16 Pol: Policies and Procedures for Reviewing and Copying Public Records

Adopted December 28, 1997

AMENDED May 23, 2023

Purpose: The purpose of this Policy is to provide effective, efficient and orderly service for the review and copying of public records, except as otherwise provided by law.

1. **Authority:** The Health District enacts this Policy under the following authority: the Colorado Open Records Act, C.R.S. §24-72-201, *et seq.*, as amended (“CORA”); the Colorado Sunshine Law, C.R.S. §24-6-401, *et seq.*, as amended; *Black v. Southwestern Water Conservation District*; 74 P.3d 462 (Colo. App. 2003); *Glenwood Post v. City of Glenwood Springs*, 731 P.2d 761 (Colo. App. 1986); and *Mountain Plains Investment Corp. v. Parker Jordan Metro Dist.*, 12CA1034 (Colo. App. 2013).
2. **Definitions:** For purposes of this Policy, the following terms shall have the following meanings:
 - A. **Correspondence:** A communication that is sent to or received by one or more specifically identified individuals and that is or can be produced in written form, including without limitation communications sent via electronic mail, private courier, or U.S. mail.
 - B. **Official Custodian:** The “official custodian” (the District officer or employee responsible for the maintenance, care, and keeping of public records) may establish rules regarding the inspection procedures for such records. (C.R.S. §24-72-203(1)(a)). The Health District hereby designates the Support Services Director as the Official Custodian.
 - C. **Electronic Mail (“E-mail”):** An electronic message that is transmitted between two or more computers or electronic terminals, whether or not the message is converted to hard copy format after receipt, and whether or not the message is viewed upon transmission or stored for later retrieval. “Electronic mail” includes electronic messages that are transmitted through a local, regional or global computer network.
 - D. **“Work product”:** means and includes all intra- or inter-agency advisory or deliberative materials assembled for the benefit of elected officials, which materials express an opinion or are deliberative in nature and are communicated for the purpose of assisting such elected officials in reaching a decision within the scope of their authority. Such materials include, but are not limited to: (I) Notes and memoranda that relate to or serve as background information for such decisions; (II) Preliminary drafts and discussion copies of documents that express a decision by an elected official. Work product does not include any final version of a document that expresses a final decision by an elected official.

E. Public Record. A public record is broadly defined (C.R.S. § 24-72-202(6)) to include most documentation maintained by the District and the correspondence of elected officials, including email, whether maintained in hard copy or electronically in digital media. It includes all writing made, maintained, or kept for use in the exercise of functions required or authorized by law or administrative rule or involving the receipt or expenditure of public funds. Public records include the correspondence of elected officials, except to the extent such correspondence is (1) work product; (2) without demonstrable connection to the exercise of functions required or authorized by law or rule and does not involve the receipt or expenditure of public moneys; (3) communication from a constituent that clearly implies by its nature or content that the constituent expects that it be confidential or communication from the elected official in response to such a communication from a constituent; or (4) subject to non-disclosure under C.R.S. § 24-72-204(1).

3. Generally Available Documents

Printed copies of many brochures, fact sheets, general information flyers, newsletters, and assessment documents are kept in stock and are readily available. The public is welcome to any of these materials free of charge.

4. Protected Records

Certain records are protected under law from public inspection under the CORA, C.R.S. §24-72-204(1). These records fall into the following categories:

- A. If inspection would be contrary to any state statute;
- B. If inspection would be contrary to any federal statute or regulation;
- C. If inspection is prohibited by rules promulgated by the Supreme Court or by the Order of any Court;
- D. Examinations for employment (except as made available for inspection by the party in interest);
- E. Records submitted for applicants or candidates for employment, other than those submitted by applicants or candidates who are finalists for executive director (ED) positions (if there are three or fewer applicants or candidates for an ED position who possess the minimum qualifications, they are all finalists and access to their submitted records may not be denied);
- F. Real estate appraisals, until the subject property has been transferred;
- G. Email addresses provided by a person to the District;
- H. Specialized details of security arrangements or investigations and records of expenditures on security arrangements or the physical and cyber assets of critical infrastructure;
- I. Medical, mental health, sociological, and scholastic achievement data (except as made available for inspection by the party of interest)
- J. Personnel files (except as made available for inspection by the party in interest and the District official or employee who has direct supervisory capacity);
- K. Trade secrets, privileged information, and confidential information or data;
- L. Work product;
- M. Correspondence sent or received from the Health District's legal counsel;
- N. Letters of reference;
- O. Names, addresses, telephone numbers and personal financial information of past or present users of public utilities, facilities, or recreational or cultural services;

- P. Election records of any person;
- Q. Where disclosure or public access would do substantial injury to public interest C.R.S. §24-702-204(6)(a).

Records that are exempt from CORA might still be accessible to other forms of inspection, such as subpoena.

5. Inspection.

- A. General. Public records shall be open for inspection by any person at reasonable times, subject to the exceptions found in the CORA. All public records shall be inspected at the Health District's offices or at the offices of the Health District's Attorney.
- B. Request Required. A request to inspect public records must be made to the Official Custodian in writing and must be sufficiently specific in scope to enable the Custodian to identify the information desired. The request should include the requestor's name, company name (if any), address, phone number(s) at which the requestor can be reached, the specific public record requested, and whether the requestor desires to come in to review the record or have copies made. Requests for inspection of e-mails shall include the sender's name, the recipient's name and the approximate date and time of the transmission. The Custodian shall transmit a copy of the requested public record by U.S. mail, other delivery service, facsimile, or email. Records must be provided within three working days, or the Custodian must provide the requestor with written notice that extenuating circumstances exist and the records cannot be provided within three working days. C.R.S. §24-72-203(3)(b).
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REVISED, on the 14th day of April, 2020

AMENDED, on the 23rd day of May, 2023

Attest:

Molly J. Gutilla, MS, DrPH, President

Julie Kunce Field, JD Vice President

Ann Yanagi, MD, Secretary

Joseph Prows, MD, Treasurer

Celeste Holder Kling, JD, Liaison to PVHS Board



98-2 Pol: Service Area/Eligibility Policy

Approved November 12, 1998

~~Revised October 2, 2006~~ **Amended May 23, 2023**

Purpose of Policy: To establish Health District service area boundaries and client eligibility for Health District services.

Policy:

1. The services of the Health District will be provided within district boundaries to residents of the Health District with the exception of occasional promotional or educational services.
2. ~~Residents of the Health District eighteen years of age or older requesting services must provide proof that they are lawfully present in the United States in accordance with the requirements of House Bill 06S-1023 (enacted August 1, 2006) as amended from time to time. Exceptions may be granted in accordance with the provisions of the law or as required by Federal law. Services provided to clients by the Health District will be in accordance with applicable State and Federal laws and regulations related to lawful presence.~~
3. Clients from outside the Health District may be eligible for full cost services on a space-available basis. They are not eligible for sliding scale fees.
4. Sliding scale fees will be established for residents with low incomes who have inadequate insurance/~~low income~~ who may otherwise be unable to access services offered by the Health District, if they meet eligibility criteria approved by the Executive Director.
5. As much as possible, the Health District will endeavor to connect low-income clients with low incomes to~~will be referred to~~ -available ~~low-income~~ health care insurance programs and services prior to being served by the Health District.
6. Should the Board find the interests of the Health District would be served by providing certain services outside of District boundaries (or to individuals who live outside boundaries), the Board may consider developing such services if non-Health District funds are secured to fully cover the direct and indirect costs of providing the service.

ATTESTED, on the 12th day of November, A.D., 1998

REVISED, on the 22nd day of February, A.D., 2000

AMENDED, on the 24th day of June, A.D., 2003

AMENDED, on this 2nd day of October, A.D., 2006

AMENDED, on this 23rd day of May, A.D., 2023

Attested by:

Molly J. Gutilla, MS, DrPH, President

Julie Kunce Field, JD, Vice President

Ann Yanagi, MD, Secretary

Joseph Prows, MD, Treasurer

Celeste Holder Kling, JD, Liaison to PVHS Board



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Celeste Holder Kling, JD, Liaison to PVHS Board

**HEALTH DISTRICT
OF NORTHERN LARIMER COUNTY
December 2022
Summary Financial Narrative**

Revenues

The Health District is .19% ahead of year-to-date tax revenue projections. Interest income is 88.9% ahead year-to-date projections. Lease revenue is 35.2% ahead of year-to-date projections. Yield rates on investment earnings increased to 3.59% (based on the weighted average of all investments). Fee for service revenue from clients is 9.5% behind year-to-date projections and revenue from third party reimbursements is 6.8% ahead of year-to-date projections. Total operating revenues for the Health District (excluding grants and special projects) are 5.3% ahead of year-to-date projections.

Expenditures

Operating expenditures (excluding grants and special projects) are 19.3% behind year-to-date projections. Program variances are as follows: Administration 9.9%; Board 30.6%; Connections: Mental Health/Substance Issues Services 21.3%; Dental Services 19.1%; MH/SUD/Primary Care 15.9%; Health Promotion 10.7%; Community Impact 23.0%; Program Assessment and Evaluation 10.1%; Health Care Access 26.9%; Resource Development 24.0% and Mulberry Offices 24.5%.

Capital Outlay

Capital expenditures are 105.1% behind year-to-date.

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
BALANCE SHEET
As of 12/31/2022

ASSETS

Current Assets:	
Cash & Investments	\$6,928,347
Accounts Receivable	75,317
Property Taxes Receivable	8,625,296
Specific Ownership Tax Receivable	47,378
Prepaid Expenses	<u>81,886</u>
Total Current Assets	<u>15,758,224</u>
Other Assets:	
Lease Receivable	<u>59,776,315</u>
Total Other Assets	<u>59,776,315</u>
Capital Assets Not Being Depreciated	
Land	4,592,595
Construction in Progress	195,108
Capital Assets - Net of Accumulated Depreciation and Amortization	
Building and Equipment	<u>5,076,947</u>
Total Property and Equipment	<u>9,864,650</u>
Total Assets	<u><u>85,399,189</u></u>

LIABILITIES AND EQUITY

Current Liabilities:	
Accounts Payable	969,066
Deposits	15,261
Deferred Revenue	<u>227,283</u>
Total Current Liabilities	<u>1,211,610</u>
Long-term Liabilities:	
Compensated Absences	20,520
Leases, Due Within One Year	<u>3,503</u>
Total Long-term Liabilities	<u>24,023</u>
Deferred Inflows of Resources	
Property Taxes	8,625,165
Leases	<u>59,776,315</u>
Total Deferred Inflows of Resources	<u>68,401,480</u>
Total Liabilities & Deferred Inflows of Resources	<u>69,637,113</u>
EQUITY	
Retained Earnings	14,288,299
Net Income	<u>1,473,777</u>
TOTAL EQUITY	<u>15,762,077</u>
TOTAL LIABILITIES AND EQUITY	<u><u>85,399,189</u></u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
STATEMENT OF REVENUES AND EXPENSES
As of 12/31/2022

	<u>Current Month</u>	<u>Year to Date</u>
Revenue		
Property Taxes	131	8,685,983
Specific Ownership Taxes	47,377	657,710
Lease Revenue	116,349	1,802,669
Interest Income	21,262	122,785
Fee For Service Income	14,192	151,193
Third Party Income	72,286	896,390
Grant Income	88,400	651,647
Special Projects	0	12,841
Donations	300	300
Miscellaneous Income	4,408	25,785
Total Revenue	<u>364,705</u>	<u>13,007,303</u>
Expenses:		
Operating Expenses		
Administration	54,609	857,951
Board Expenses	881	54,871
Connections: Mental Health/Substance Issues Svcs	154,361	1,841,004
Dental Services	283,118	3,152,297
Integrated Care (MHSA/PC)	99,092	1,072,465
Health Promotion	67,091	762,744
Community Impact	47,314	583,558
Program Assessment & Evaluation	17,058	242,319
Health Care Access	81,145	960,208
Resource Development	7,328	148,308
Mulberry Offices	14,279	134,433
Contingency -Operational	1,070	10,653
Special Projects	51,822	845,464
Grant Projects	58,281	603,929
Total Operating Expenses	<u>937,450</u>	<u>11,270,203</u>
Depreciation and Amortization		
Depreciation Expense	20,822	247,137
Gain/Loss on Disposal of Assets	<u>(28,710)</u>	<u>(28,710)</u>
Total Depreciation and Amortization	<u>(7,888)</u>	<u>218,426</u>
Total Expenses	<u>929,561</u>	<u>11,488,629</u>
Net Income	<u>(564,857)</u>	<u>1,518,673</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Revenues and Expenditures Report - Budget and Actual
As of 12/31/2022

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$105	\$131	(\$26)	\$8,700,766	\$8,685,983	\$14,783	\$8,700,766	\$14,783
Specific Ownership Taxes	43,452	47,377	(3,925)	625,000	657,710	(32,710)	625,000	(32,710)
Lease Revenue	112,293	116,349	(4,056)	1,335,549	1,802,669	(467,120)	1,335,549	(467,120)
Interest Income	8,000	21,262	(13,262)	65,000	122,785	(57,785)	65,000	(57,785)
Sales Revenue	25	0	25	300	0	300	300	300
Fee for Services Income	13,923	14,192	(269)	167,021	151,193	15,828	167,021	15,828
Third Party Reimbursements	69,313	72,286	(2,973)	831,800	896,390	(64,590)	831,800	(64,590)
Grant Revenue	834,495	88,400	746,095	1,246,441	651,647	594,794	1,246,441	594,794
Partnership Revenue	28,144	0	28,144	28,144	12,841	15,303	28,144	15,303
Donations Sponsorships/Fundraising	0	300	(300)	0	300	(300)	0	(300)
Miscellaneous Income	1,892	4,408	(2,516)	22,704	25,785	(3,081)	22,704	(3,081)
Gain/(Loss) on Disposal of Assets	0	28,710	(28,710)	0	28,710	(28,710)	0	(28,710)
Total Revenue	\$1,111,642	\$393,415	\$718,226	\$13,022,725	\$13,036,013	(\$13,288)	\$13,022,725	(\$13,288)
Expenditures:								
Operating Expenditures								
Administration	\$64,463	\$54,609	\$9,853	\$952,280	\$857,951	\$94,329	\$952,280	\$94,329
Board Expenses	3,194	881	2,313	79,118	54,871	24,247	79,118	24,247
Connections: Mental Health/Substance Issues Svcs	193,252	154,361	38,891	2,339,007	1,841,004	498,003	2,339,007	498,003
Dental Services	330,026	283,118	46,908	3,894,293	3,152,297	741,996	3,894,293	741,996
Integrated Care (MH/SUD/PC)	107,188	99,092	8,096	1,275,292	1,072,465	202,827	1,275,292	202,827
Health Promotion	73,704	67,091	6,613	854,448	762,744	91,704	854,448	91,704
Community Impact	63,677	47,314	16,363	757,422	583,558	173,864	757,422	173,864
Program Assessment & Evaluation	22,589	17,058	5,531	269,530	242,319	27,211	269,530	27,211
Health Care Access	114,863	81,145	33,718	1,312,744	960,208	352,536	1,312,744	352,536
Resource Development	16,379	7,328	9,051	195,262	148,308	46,954	195,262	46,954
Mulberry Office	12,843	14,279	(1,436)	178,020	134,433	43,587	178,020	43,587
Contingency (Operations)	5,000	1,070	3,930	60,000	10,653	49,347	60,000	49,347
Special Projects	1,281,986	51,822	1,230,164	3,078,726	845,464	2,233,262	3,078,726	2,233,262
Grant Projects	86,114	58,281	27,834	1,246,441	603,929	642,513	1,246,441	642,513
Total Expenditures	\$2,375,278	\$937,450	\$1,437,828	\$16,492,583	\$11,270,203	\$5,222,380	\$16,492,583	\$5,222,380

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY

STATEMENT OF NON OPERATIONAL EXPENDITURES - BUDGET TO ACTUAL

For 12/1/2022 to 12/31/2022

	<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	144,500	-	144,500	1,064,500	-	1,064,500	1,064,500	1,064,500
Construction in Progress	-	44,095	(44,095)	-	160,205	-	-	-
Capital Equipment	-	(106,195)	106,195	50,000	(106,195)	156,195	50,000	156,195
General Office Equipment	-	-	-	10,000	1,492	8,508	10,000	8,508
Medical & Dental Equipment	-	22,560	(22,560)	34,487	34,555	(68)	34,487	(68)
Computer Equipment	-	-	-	-	-	-	-	-
Computer Software	-	-	-	-	-	-	-	-
Equipment for Building	-	-	-	132,000	4,000	128,000	132,000	128,000
Total Non-Operating Expenditures	\$ 144,500	\$ (39,540)	\$ 184,040	\$ 1,290,987	\$ 94,057	\$ 1,357,135	\$ 1,290,987	\$ 1,357,135

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 12/31/2022

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
Administration								
Revenue:								
Miscellaneous Income	\$875	\$2,417	(\$1,542)	\$10,500	\$13,803	(\$3,303)	\$10,500	(\$3,303)
Total Revenue	875	2,417	(1,542)	10,500	13,803	(3,303)	10,500	(3,303)
Expenditures:								
Salaries and Benefits	49,497	48,044	1,453	594,079	550,316	43,763	594,079	43,763
Supplies and Purchased Services	14,966	6,566	8,400	358,201	307,635	50,566	358,201	50,566
Total Expenditures	64,463	54,609	9,853	952,280	857,951	94,329	952,280	94,329
Board of Directors								
Expenditures:								
Salaries and Benefits	0	0	0	8,612	9,796	(1,184)	8,612	(1,184)
Supplies and Purchased Services	3,194	881	2,313	38,506	20,531	17,975	38,506	17,975
Election Expenses	0	0	0	32,000	24,545	7,456	32,000	7,456
Total Expenditures	3,194	881	2,313	79,118	54,871	24,247	79,118	24,247
Connections: Mental Health/substance Issue								
Revenue:								
Fees, Reimbursements & Other Income	3,087	3,098	(11)	37,000	40,413	(3,413)	37,000	(3,413)
Total Revenue	3,087	3,098	(11)	37,000	40,413	(3,413)	37,000	(3,413)
Expenditures:								
Salaries and Benefits	164,178	128,051	36,127	1,970,180	1,616,890	353,290	1,970,180	353,290
Supplies and Purchased Services	29,074	26,311	2,764	368,827	224,114	144,713	368,827	144,713
Total Expenditures	193,252	154,361	38,891	2,339,007	1,841,004	498,003	2,339,007	498,003
Dental Services								
Revenue:								
Fees, Reimbursements & Other Income	61,678	62,545	(867)	740,136	868,384	(128,248)	740,136	(128,248)
Total Revenue	61,678	62,545	(867)	740,136	868,384	(128,248)	740,136	(128,248)
Expenditures:								
Salaries and Benefits	261,521	206,051	55,470	3,138,417	2,477,002	661,415	3,138,417	661,415
Supplies and Purchased Services	68,505	77,067	(8,562)	755,876	675,295	80,581	755,876	80,581
Total Expenditures	330,026	283,118	46,908	3,894,293	3,152,297	741,996	3,894,293	741,996

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 12/31/2022

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
<u>Integrated Care (MHSA/PC)</u>								
Revenue:								
Fees, Reimbursements & Other Income	19,284	22,676	(3,392)	231,419	149,719	81,700	231,419	81,700
Total Revenue	19,284	22,676	(3,392)	231,419	149,719	81,700	231,419	81,700
Expenditures:								
Salaries and Benefits	94,983	86,270	8,713	1,139,873	968,398	171,475	1,139,873	171,475
Supplies and Purchased Services	12,205	12,822	(617)	135,419	104,067	31,352	135,419	31,352
Total Expenditures	107,188	99,092	8,096	1,275,292	1,072,465	202,827	1,275,292	202,827
<u>Community Impact</u>								
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	55,279	38,979	16,300	663,073	500,719	162,354	663,073	162,354
Supplies and Purchased Services	8,398	8,335	63	94,349	82,839	11,510	94,349	11,510
Total Expenditures	63,677	47,314	16,363	757,422	583,558	173,864	757,422	173,864
<u>Program Assessment & Evaluation</u>								
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	19,633	14,020	5,613	235,728	208,906	26,822	235,728	26,822
Supplies and Purchased Services	2,956	3,038	(82)	33,802	33,413	389	33,802	389
Total Expenditures	22,589	17,058	5,531	269,530	242,319	27,211	269,530	27,211
<u>Health Promotion</u>								
Revenue:								
Fees, Reimbursements & Other Income	229	(150)	379	2,770	749	2,021	2,770	2,021
Total Revenue	229	(150)	379	2,770	749	2,021	2,770	2,021
Expenditures:								
Salaries and Benefits	57,554	51,689	5,865	690,780	637,451	53,329	690,780	53,329
Supplies and Purchased Services	16,150	15,402	748	163,668	125,292	38,376	163,668	38,376
Total Expenditures	73,704	67,091	6,613	854,448	762,744	91,704	854,448	91,704

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 12/31/2022

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
Health Care Access								
Revenue:								
Fees, Reimbursements & Other Income	0	600	(600)	0	600	(600)	0	(600)
Total Revenue	<u>0</u>	<u>600</u>	<u>(600)</u>	<u>0</u>	<u>600</u>	<u>(600)</u>	<u>0</u>	<u>(600)</u>
Expenditures:								
Salaries and Benefits	90,089	65,441	24,648	1,081,343	835,709	245,634	1,081,343	245,634
Supplies and Purchased Services	24,774	15,704	9,070	231,401	124,499	106,902	231,401	106,902
Total Expenditures	<u>114,863</u>	<u>81,145</u>	<u>33,718</u>	<u>1,312,744</u>	<u>960,208</u>	<u>352,536</u>	<u>1,312,744</u>	<u>352,536</u>
Health Info Source								
Revenue:								
Expenditures:								
Resource Development								
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	14,246	5,743	8,503	170,985	133,162	37,823	170,985	37,823
Supplies and Purchased Services	2,133	1,584	549	24,277	15,147	9,130	24,277	9,130
Total Expenditures	<u>16,379</u>	<u>7,328</u>	<u>9,051</u>	<u>195,262</u>	<u>148,308</u>	<u>46,954</u>	<u>195,262</u>	<u>46,954</u>
Mulberry Offices								
Revenue:								
Fees, Reimbursements & Other Income	9,707	18,533	(8,826)	116,473	173,248	(56,775)	116,473	(56,775)
Total Revenue	<u>9,707</u>	<u>18,533</u>	<u>(8,826)</u>	<u>116,473</u>	<u>173,248</u>	<u>(56,775)</u>	<u>116,473</u>	<u>(56,775)</u>
Expenditures:								
Salaries and Benefits	2,876	3,088	(212)	34,694	34,117	577	34,694	577
Supplies and Purchased Services	9,967	11,191	(1,224)	143,326	100,315	43,011	143,326	43,011
Total Revenue	<u>12,843</u>	<u>14,279</u>	<u>(1,436)</u>	<u>178,020</u>	<u>134,433</u>	<u>43,587</u>	<u>178,020</u>	<u>43,587</u>

Health District of Northern Larimer County

**Investment Schedule
December 2022**

	Investment	Institution	Current Value	%	Current Yield	Maturity
1527-4001	Local Government Investment Pool	COLOTRUST	\$ 1,403	0.021%	4.02%	N/A
1527-8001	Local Government Investment Pool	COLOTRUST	\$ 5,390,809	80.972%	4.30%	N/A
	Flex Savings Account	First National Bank	\$ 239,770	3.601%	1.77%	N/A
#714626	Certificate of Deposit	Advantage Bank	\$ 142,922	2.147%	0.40%	12/27/2023
#742487	Certificate of Deposit	Advantage Bank	\$ 115,351	1.733%	0.25%	9/2/2023
#40012203	Certificate of Deposit	Points West	\$ 116,256	1.746%	0.28%	6/12/2023
#40010448	Certificate of Deposit	Points West	\$ 158,357	2.379%	0.32%	4/2/2024
#23002918	Certificate of Deposit	Adams State Bank	\$ 242,777	3.647%	0.35%	10/7/2023
#823635	Certificate of Deposit	Mountain Valley Bank	\$ 250,000	3.755%	0.10%	1/9/2023
	Total/Weighted Average		<u>\$ 6,657,644</u>	<u>100.000%</u>	<u>3.59%</u>	

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

Revenues

The Health District is 27.75% ahead of year-to-date tax revenue projections. Interest income is 189.0% ahead year-to-date projections. Lease revenue is 1.8% behind of year-to-date projections. Yield rates on investment earnings increased to 3.82% (based on the weighted average of all investments). Fee for service revenue from clients is 3.1% ahead of year-to-date projections and revenue from third party reimbursements is 8.2% behind of year-to-date projections. Total operating revenues for the Health District (excluding grants and special projects) are 9.1% ahead of year-to-date projections.

Expenditures

Operating expenditures (excluding grants and special projects) are 12.8% behind year-to-date projections. Program variances are as follows: Administration 36.4%; Board 47.1%; Connections: Mental Health/ Substance Issues Services 27.9%; Dental Services 17.2%; MH/SUD/Primary Care 10.2%; Health Promotion 16.2%; Community Impact 38.0%; Program Assessment and Evaluation 41.5%; Health Care Access 49.0%; and Leased Offices 9.0% ahead.

Capital Outlay

Capital expenditures are up to date.

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
BALANCE SHEET
As of 1/31/2023

ASSETS

Current Assets:	
Cash & Investments	\$6,159,090
Accounts Receivable	70,408
Property Taxes Receivable	8,625,165
Specific Ownership Tax Receivable	51,379
Prepaid Expenses	61,180
Total Current Assets	<u>14,967,222</u>
Other Assets:	
Lease Receivable	<u>59,837,069</u>
Total Other Assets	<u>59,837,069</u>
Capital Assets Not Being Depreciated	
Land	4,592,595
Construction in Progress	195,108
Capital Assets - Net of Accumulated Depreciation and Amortization	
Building and Equipment	<u>5,056,788</u>
Total Property and Equipment	<u>9,844,491</u>
Total Assets	<u><u>84,648,782</u></u>

LIABILITIES AND EQUITY

Current Liabilities:	
Accounts Payable	807,568
Deposits	15,261
Deferred Revenue	204,139
Total Current Liabilities	<u>1,026,969</u>
Long-term Liabilities:	
Compensated Absences	<u>20,219</u>
Total Long-term Liabilities	<u>20,219</u>
Deferred Inflows of Resources	
Property Taxes	8,395,438
Leases	59,739,253
Total Deferred Inflows of Resources	<u>68,134,692</u>
Total Liabilities & Deferred Inflows of Resources	<u>69,181,880</u>
EQUITY	
Retained Earnings	15,762,077
Net Income	<u>(295,175)</u>
TOTAL EQUITY	<u>15,466,902</u>
TOTAL LIABILITIES AND EQUITY	<u><u>84,648,782</u></u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
STATEMENT OF REVENUES AND EXPENSES
As of 1/31/2023

	<u>Current Month</u>	<u>Year to Date</u>
Revenue		
Property Taxes	229,727	229,727
Specific Ownership Taxes	51,378	51,378
Lease Revenue	119,125	119,125
Interest Income	20,451	20,451
Fee For Service Income	14,111	14,111
Third Party Income	65,525	65,525
Grant Income	28,458	28,458
Special Projects	1,427	1,427
Donations	10	10
Miscellaneous Income	1,043	1,043
Total Revenue	<u>531,254</u>	<u>531,254</u>
Expenses:		
Operating Expenses		
Administration	52,978	52,978
Board Expenses	6,700	6,700
Connections: Mental Health/Substance Issues Svcs	163,308	163,308
Dental Services	254,501	254,501
Integrated Care (MHSA/PC)	98,586	98,586
Health Promotion	48,551	48,551
Community Impact	40,400	40,400
Program Assessment & Evaluation	16,836	16,836
Health Care Access	43,126	43,126
Mulberry Offices	12,633	12,633
Special Projects	40,358	40,358
Grant Projects	28,293	28,293
Total Operating Expenses	<u>806,270</u>	<u>806,270</u>
Depreciation and Amortization		
Depreciation Expense	20,159	20,159
Total Depreciation and Amortization	<u>20,159</u>	<u>20,159</u>
Total Expenses	<u>826,429</u>	<u>826,429</u>
Net Income	<u>(295,175)</u>	<u>(295,175)</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Revenues and Expenditures - Budget and Actual
As of 1/31/2023

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$176,774	\$229,727	(\$52,953)	\$176,774	\$229,727	(\$52,953)	\$8,625,165	\$8,395,438
Specific Ownership Taxes	43,262	51,378	(8,116)	43,262	51,378	(8,116)	625,000	573,622
Lease Revenue	121,286	119,125	2,161	121,286	119,125	2,161	1,455,433	1,336,308
Interest Income	7,077	20,451	(13,374)	7,077	20,451	(13,374)	230,000	209,549
Fee for Services Income	13,683	14,111	(428)	13,683	14,111	(428)	164,197	150,086
Third Party Reimbursements	71,384	65,525	5,858	71,384	65,525	5,858	856,606	791,081
Grant Revenue	40,060	28,458	11,602	40,060	28,458	11,602	1,065,178	1,036,720
Partnership Revenue	2,870	1,427	1,442	2,870	1,427	1,442	34,436	33,009
Donations Sponsorships/Fundraising	0	10	(10)	0	10	(10)	0	(10)
Miscellaneous Income	1,999	1,043	956	1,999	1,043	956	23,984	22,941
Total Revenue	\$478,394	\$531,254	(\$52,860)	\$478,394	\$531,254	(\$52,860)	\$13,079,999	\$12,548,745
Expenditures:								
Operating Expenditures								
Administration	\$82,776	\$52,629	\$30,147	\$82,776	\$52,629	\$30,147	\$999,427	\$946,798
Board Expenses	12,666	6,700	5,966	12,666	6,700	5,966	151,994	145,294
Connections: Mental Health/Substance Issues Svcs	224,505	161,822	62,682	224,505	161,822	62,682	2,710,028	2,548,206
Dental Services	305,004	252,469	52,534	305,004	252,469	52,534	3,708,379	3,455,910
Integrated Care (MH/SUD/PC)	109,125	97,973	11,152	109,125	97,973	11,152	1,310,500	1,212,527
Health Promotion	57,455	48,148	9,307	57,455	48,148	9,307	698,843	650,695
Community Impact	64,492	39,953	24,539	64,492	39,953	24,539	780,961	741,008
Program Assessment & Evaluation	28,439	16,650	11,789	28,439	16,650	11,789	343,786	327,136
Health Care Access	83,346	42,503	40,843	83,346	42,503	40,843	1,008,596	966,093
Leased Offices	11,576	12,624	(1,047)	11,576	12,624	(1,047)	138,917	126,293
Contingency (Operations)	0	0	0	0	0	0	128,954	128,954
Grant/Special Projects	42,930	28,293	14,636	42,930	28,293	14,636	1,099,614	1,071,321
Total Operating Expenditures	\$1,022,314	\$759,765	\$262,549	\$1,022,314	\$759,765	\$262,549	\$13,079,999	\$12,320,234
Net Income	(\$543,920)	(\$228,511)	(\$315,409)	(\$543,920)	(\$228,511)	(\$315,409)	\$0	\$228,511
Reserve Expenditures								
Special Projects	186,546	40,358	146,188	186,546	40,358	146,188	2,881,492	2,841,133
Reserve Expenditures	53,159	6,147	47,013	53,159	6,147	47,013	654,312	648,165
Total Reserve Expenditures	239,705	46,505	193,200	239,705	46,505	193,200	3,535,804	3,489,299

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY

STATEMENT OF NON OPERATIONAL EXPENDITURES - BUDGET TO ACTUAL

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

	<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
Construction in Progress	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	50,000	50,000
General Office Equipment	-	-	-	-	-	-	-	-
Medical & Dental Equipment	-	-	-	-	-	-	264,212	264,212
Computer Equipment	-	-	-	-	-	-	-	-
Computer Software	-	-	-	-	-	-	-	-
Equipment for Building	-	-	-	-	-	-	154,860	154,860
Total Non-Operating Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 619,072</u>	<u>\$ 619,072</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 1/31/2023

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
Administration								
Revenue:								
Miscellaneous Income	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$12,000	\$12,000
Total Revenue	1,000	0	1,000	1,000	0	1,000	12,000	12,000
Expenditures:								
Salaries and Benefits	53,653	42,360	11,293	53,653	42,360	11,293	643,836	601,476
Supplies and Purchased Services	32,388	10,617	21,771	32,388	10,617	21,771	394,774	384,157
Total Expenditures	86,041	52,978	33,063	86,041	52,978	33,063	1,038,610	985,632
Board of Directors								
Expenditures:								
Salaries and Benefits	6,525	5,629	896	6,525	5,629	896	78,303	72,674
Supplies and Purchased Services	2,933	1,038	1,895	2,933	1,038	1,895	35,191	34,153
Election Expenses	3,208	34	3,175	3,208	34	3,175	38,500	38,466
Total Expenditures	12,666	6,700	5,966	12,666	6,700	5,966	151,994	145,294
Connections: Mental Health/substance Issue								
Revenue:								
Fees, Reimbursements & Other Income	4,333	4,855	(522)	4,333	4,855	(522)	52,000	47,145
Total Revenue	4,333	4,855	(522)	4,333	4,855	(522)	52,000	47,145
Expenditures:								
Salaries and Benefits	201,434	148,106	53,327	201,434	148,106	53,327	2,417,205	2,269,099
Supplies and Purchased Services	35,920	15,202	20,718	35,920	15,202	20,718	447,014	431,812
Total Expenditures	237,354	163,308	74,046	237,354	163,308	74,046	2,864,219	2,700,911
Dental Services								
Revenue:								
Fees, Reimbursements & Other Income	66,313	68,418	(2,105)	66,313	68,418	(2,105)	795,755	727,337
Total Revenue	66,313	68,418	(2,105)	66,313	68,418	(2,105)	795,755	727,337
Expenditures:								
Salaries and Benefits	255,555	204,921	50,633	255,555	204,921	50,633	3,066,658	2,861,737
Supplies and Purchased Services	66,770	49,580	17,190	66,770	49,580	17,190	865,974	816,394
Total Expenditures	322,325	254,501	67,824	322,325	254,501	67,824	3,932,632	3,678,131

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 1/31/2023

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
<u>Integrated Care (MHSA/PC)</u>								
Revenue:								
Fees, Reimbursements & Other Income	15,419	7,416	8,003	15,419	7,416	8,003	185,032	177,616
Total Revenue	15,419	7,416	8,003	15,419	7,416	8,003	185,032	177,616
Expenditures:								
Salaries and Benefits	100,330	90,461	9,868	100,330	90,461	9,868	1,203,954	1,113,493
Supplies and Purchased Services	14,096	8,125	5,971	14,096	8,125	5,971	170,147	162,023
Total Expenditures	114,425	98,586	15,840	114,425	98,586	15,840	1,374,101	1,275,515
<u>Community Impact</u>								
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	37,465	21,709	59,174	37,465	21,709	710,089	672,624
Supplies and Purchased Services	9,184	2,935	6,249	9,184	2,935	6,249	117,263	114,328
Total Expenditures	68,358	40,400	27,958	68,358	40,400	27,958	827,352	786,952
<u>Program Assessment & Evaluation</u>								
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	14,875	10,979	25,854	14,875	10,979	310,254	295,379
Supplies and Purchased Services	4,191	1,961	2,230	4,191	1,961	2,230	52,806	50,845
Total Expenditures	30,045	16,836	13,209	30,045	16,836	13,209	363,060	346,224
<u>Health Promotion</u>								
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	45,613	5,385	50,999	45,613	5,385	611,982	566,369
Supplies and Purchased Services	9,941	2,938	7,004	9,941	2,938	7,004	128,679	125,742
Total Expenditures	60,940	48,551	12,389	60,940	48,551	12,389	740,661	692,110

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 1/31/2023

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
Health Care Access								
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	71,465	36,408	35,057	71,465	36,408	35,057	857,576	821,168
Supplies and Purchased Services	17,269	6,718	10,551	17,269	6,718	10,551	215,668	208,950
Total Expenditures	88,733	43,126	45,608	88,733	43,126	45,608	1,073,244	1,030,118
Health Info Source								
Revenue:								
Expenditures:								
Resource Development								
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	0	0	0	0	0	0	0	0
Supplies and Purchased Services	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Mulberry Offices								
Revenue:								
Fees, Reimbursements & Other Income	15,623	21,309	(5,686)	15,623	21,309	(5,686)	187,475	166,166
Total Revenue	15,623	21,309	(5,686)	15,623	21,309	(5,686)	187,475	166,166
Expenditures:								
Salaries and Benefits	1,503	1,498	5	1,503	1,498	5	18,035	16,537
Supplies and Purchased Services	10,153	11,135	(982)	10,153	11,135	(982)	121,835	110,700
Total Revenue	11,656	12,633	(977)	11,656	12,633	(977)	139,870	127,237

Health District of Northern Larimer County

Investment Schedule January 2023

Investment	Institution	Current Value	%	Current Yield	Maturity
Local Government Investment Pool	COLOTRUST	\$ 1,408	0.025%	4.21%	N/A
Local Government Investment Pool	COLOTRUST	\$ 4,407,235	77.662%	4.56%	N/A
Flex Savings Account	First National Bank	\$ 240,177	4.232%	2.02%	N/A
Certificate of Deposit	Advantage Bank	\$ 142,970	2.519%	0.40%	12/27/2023
Certificate of Deposit	Advantage Bank	\$ 115,376	2.033%	0.25%	9/2/2023
Certificate of Deposit	Points West	\$ 116,256	2.049%	0.28%	6/12/2023
Certificate of Deposit	Points West	\$ 158,485	2.793%	0.32%	4/2/2024
Certificate of Deposit	Adams State Bank	\$ 242,991	4.282%	0.35%	10/7/2023
Certificate of Deposit	Mountain Valley Bank	\$ 250,031	4.406%	3.50%	7/11/2024
Total/Weighted Average		\$ 5,674,929	100.000%	3.82%	

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

Revenues

The Health District is 67.65% ahead of year-to-date tax revenue projections. Interest income is 162.9% ahead year-to-date projections. Lease revenue is 1.8% behind of year-to-date projections. Yield rates on investment earnings increased to 3.9% (based on the weighted average of all investments). Fee for service revenue from clients is 9.3% behind of year-to-date projections and revenue from third party reimbursements is 8.8% behind of year-to-date projections. Total operating revenues for the Health District (excluding grants) are 55.0% ahead of year-to-date projections.

Expenditures

Operating expenditures (excluding grants and special projects) are 22.9% behind year-to-date projections. Program variances are as follows: Administration 1.9% behind; Board 47.2% behind; Connections: Mental Health/Substance Issues Services 28.5%; Dental Services 17.9%; MH/SUD/Primary Care 13.3%; Health Promotion 9.6%; Community Impact 39.9%; Program Assessment and Evaluation 40.1%; Health Care Access 49.9% behind; and Leased Offices 1.5% ahead.

Capital Outlay

Capital expenditures are 58.8% behind year-to-date projections.

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
BALANCE SHEET
As of 2/28/2023

ASSETS

Current Assets:	
Cash & Investments	\$5,646,962
Accounts Receivable	114,084
Property Taxes Receivable	8,395,438
Specific Ownership Tax Receivable	51,507
Prepaid Expenses	60,442
Total Current Assets	<u>14,268,433</u>
Other Assets:	
Lease Receivable	<u>59,920,693</u>
Total Other Assets	<u>59,920,693</u>
Capital Assets Not Being Depreciated	
Land	4,592,595
Construction in Progress	227,508
Capital Assets - Net of Accumulated Depreciation and Amortization	
Building and Equipment	<u>5,064,045</u>
Total Property and Equipment	<u>9,884,148</u>
Total Assets	<u><u>84,073,274</u></u>

LIABILITIES AND EQUITY

Current Liabilities:	
Accounts Payable	816,388
Deposits	15,261
Deferred Revenue	229,052
Total Current Liabilities	<u>1,060,701</u>
Long-term Liabilities:	
Compensated Absences	<u>20,219</u>
Total Long-term Liabilities	<u>20,219</u>
Deferred Inflows of Resources	
Property Taxes	5,531,273
Leases	59,725,061
Total Deferred Inflows of Resources	<u>65,256,334</u>
Total Liabilities & Deferred Inflows of Resources	<u>66,337,254</u>
EQUITY	
Retained Earnings	15,762,077
Net Income	1,973,943
TOTAL EQUITY	<u>17,736,020</u>
TOTAL LIABILITIES AND EQUITY	<u><u>84,073,274</u></u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
STATEMENT OF REVENUES AND EXPENSES
As of 2/28/2023

	<u>Current Month</u>	<u>Year to Date</u>
Revenue		
Property Taxes	2,864,166	3,093,892
Specific Ownership Taxes	51,506	102,884
Lease Revenue	119,125	238,250
Interest Income	16,760	37,211
Fee For Service Income	10,716	24,827
Third Party Income	64,678	130,203
Grant Income	21,341	49,799
Special Projects	1,067	2,494
Donations	10	20
Miscellaneous Income	464	1,507
Total Revenue	<u>3,149,832</u>	<u>3,681,087</u>
Expenses:		
Operating Expenses		
Administration	110,035	163,013
Board Expenses	6,667	13,368
Connections: Mental Health/Substance Issues Svcs	159,268	322,576
Dental Services	249,421	503,922
Integrated Care (MHSA/PC)	91,838	190,424
Health Promotion	56,813	105,364
Community Impact	37,863	78,263
Program Assessment & Evaluation	17,543	34,379
Health Care Access	41,445	84,571
Mulberry Offices	10,884	23,517
Special Projects	57,245	97,604
Grant Projects	21,346	49,639
Total Operating Expenses	<u>860,368</u>	<u>1,666,638</u>
Depreciation and Amortization		
Depreciation Expense	20,346	40,505
Total Depreciation and Amortization	<u>20,346</u>	<u>40,505</u>
Total Expenses	<u>880,714</u>	<u>1,707,143</u>
Net Income	<u>2,269,118</u>	<u>1,973,943</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Revenues and Expenditures - Budget and Actual
As of 2/28/2023

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$1,637,332	\$2,864,166	(\$1,226,834)	\$1,814,105	\$3,093,892	(\$1,279,787)	\$8,625,165	\$5,531,273
Specific Ownership Taxes	49,462	51,506	(2,044)	92,724	102,884	(10,160)	625,000	522,116
Lease Revenue	121,286	119,125	2,161	242,572	238,250	4,322	1,455,433	1,217,183
Interest Income	7,077	16,760	(9,683)	14,154	37,211	(23,057)	230,000	192,789
Fee for Services Income	13,683	10,716	2,967	27,366	24,827	2,539	164,197	139,370
Third Party Reimbursements	71,384	64,678	6,706	142,768	130,203	12,565	856,606	726,403
Grant Revenue	40,060	21,341	18,719	80,120	49,799	30,321	1,065,178	1,015,379
Partnership Revenue	2,870	1,067	1,803	5,739	2,494	3,246	34,436	31,942
Donations Sponsorships/Fundraising	0	10	(10)	0	20	(20)	0	(20)
Miscellaneous Income	1,999	464	1,534	3,997	1,507	2,490	23,984	22,477
Total Revenue	\$1,945,152	\$3,149,832	(\$1,204,681)	\$2,423,546	\$3,681,087	(\$1,257,541)	\$13,079,999	\$9,398,913
Expenditures:								
Operating Expenditures								
Administration	\$82,776	\$109,809	(\$27,033)	\$165,552	\$162,438	\$3,113	\$999,427	\$836,989
Board Expenses	12,666	6,667	5,999	25,332	13,368	11,965	151,994	138,626
Connections: Mental Health/Substance Issues Svcs	223,317	158,305	65,011	447,821	320,128	127,694	2,710,028	2,389,900
Dental Services	305,004	248,104	56,900	610,008	500,573	109,434	3,708,379	3,207,806
Integrated Care (MH/SUD/PC)	109,325	91,441	17,884	218,450	189,414	29,036	1,310,500	1,121,086
Health Promotion	58,410	56,552	1,858	115,866	104,700	11,166	698,843	594,143
Community Impact	64,492	37,573	26,918	128,984	77,526	51,457	780,961	703,435
Program Assessment & Evaluation	28,439	17,422	11,017	56,878	34,073	22,805	343,786	309,713
Health Care Access	83,346	41,041	42,305	166,692	83,544	83,148	1,008,596	925,052
Leased Offices	11,576	10,878	699	23,153	23,501	(349)	138,917	115,416
Contingency (Operations)	0	0	0	0	0	0	128,954	128,954
Grant/Special Projects	42,930	21,346	21,584	85,859	49,639	36,220	1,099,614	1,049,975
Total Operating Expenditures	\$1,022,281	\$799,139	\$223,142	\$2,044,595	\$1,558,904	\$485,691	\$13,079,999	\$11,521,095
Net Income	\$922,871	\$2,350,693	(\$1,427,822)	\$378,951	\$2,122,183	(\$1,743,232)	\$0	(\$2,122,183)
Reserve Expenditures								
Special Projects	186,546	57,245	129,301	373,092	97,604	275,488	2,881,492	2,783,888
Reserve Expenditures	64,559	3,984	60,576	117,719	10,130	107,588	654,312	644,182
Total Reserve Expenditures	251,105	61,229	189,876	490,811	107,734	383,077	3,535,804	3,428,070

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY

STATEMENT OF NON OPERATIONAL EXPENDITURES - BUDGET TO ACTUAL

For 2/1/2023 to 2/28/2023

	<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	50,000	-	50,000	50,000		50,000	150,000	150,000
Construction in Progress	-	32,400	(32,400)	-	32,400	-	-	-
Capital Equipment	-	-	-	-	-	-	50,000	50,000
General Office Equipment	-	-	-	-	-	-	-	-
Medical & Dental Equipment	7,000	27,603	(20,603)	7,000	27,603	(20,603)	264,212	236,609
Computer Equipment	-	-	-	-	-	-	-	-
Computer Software	-	-	-	-	-	-	-	-
Equipment for Building	10,000	-	10,000	10,000	-	10,000	154,860	154,860
Total Non-Operating Expenditures	<u>\$ 67,000</u>	<u>\$ 60,003</u>	<u>\$ 6,997</u>	<u>\$ 67,000</u>	<u>\$ 60,003</u>	<u>\$ 39,397</u>	<u>\$ 619,072</u>	<u>\$ 591,469</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 2/28/2023

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
Administration								
Revenue:								
Miscellaneous Income	\$1,000	\$0	\$1,000	\$2,000	\$0	\$2,000	\$12,000	\$12,000
Total Revenue	1,000	0	1,000	2,000	0	2,000	12,000	12,000
Expenditures:								
Salaries and Benefits	53,653	39,261	14,392	107,306	81,621	25,685	643,836	562,215
Supplies and Purchased Services	32,388	70,774	(38,386)	64,776	81,391	(16,615)	394,774	313,383
Total Expenditures	86,041	110,035	(23,994)	172,082	163,013	9,070	1,038,610	875,597
Board of Directors								
Expenditures:								
Salaries and Benefits	6,525	5,624	901	13,051	11,253	1,797	78,303	67,050
Supplies and Purchased Services	2,933	1,043	1,890	5,865	2,081	3,785	35,191	33,110
Election Expenses	3,208	0	3,208	6,417	34	6,383	38,500	38,466
Total Expenditures	12,666	6,667	5,999	25,332	13,368	11,965	151,994	138,626
Connections: Mental Health/substance Issue								
Revenue:								
Fees, Reimbursements & Other Income	4,333	4,245	88	8,667	9,100	(433)	52,000	42,900
Total Revenue	4,333	4,245	88	8,667	9,100	(433)	52,000	42,900
Expenditures:								
Salaries and Benefits	201,434	146,454	54,980	402,868	294,560	108,307	2,417,205	2,122,645
Supplies and Purchased Services	34,732	12,814	21,918	70,652	28,016	42,636	447,014	418,998
Total Expenditures	236,166	159,268	76,898	473,520	322,576	150,943	2,864,219	2,541,643
Dental Services								
Revenue:								
Fees, Reimbursements & Other Income	66,313	64,207	2,106	132,626	132,625	1	795,755	663,130
Total Revenue	66,313	64,207	2,106	132,626	132,625	1	795,755	663,130
Expenditures:								
Salaries and Benefits	255,555	202,366	53,189	511,110	407,287	103,823	3,066,658	2,659,371
Supplies and Purchased Services	78,170	47,055	31,115	144,940	96,635	48,305	865,974	769,339
Total Expenditures	333,725	249,421	84,304	656,050	503,922	152,128	3,932,632	3,428,710

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 2/28/2023

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
<u>Integrated Care (MHSA/PC)</u>								
Revenue:								
Fees, Reimbursements & Other Income	15,419	7,416	8,003	30,839	14,832	16,007	185,032	170,200
Total Revenue	15,419	7,416	8,003	30,839	14,832	16,007	185,032	170,200
Expenditures:								
Salaries and Benefits	100,330	84,759	15,571	200,659	175,220	25,439	1,203,954	1,028,734
Supplies and Purchased Services	14,296	7,079	7,216	28,391	15,204	13,187	170,147	154,943
Total Expenditures	114,625	91,838	22,787	229,050	190,424	38,627	1,374,101	1,183,677
<u>Community Impact</u>								
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	33,928	25,246	118,348	71,393	46,956	710,089	638,696
Supplies and Purchased Services	9,184	3,936	5,248	18,367	6,870	11,497	117,263	110,393
Total Expenditures	68,358	37,863	30,494	136,715	78,263	58,452	827,352	749,089
<u>Program Assessment & Evaluation</u>								
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	14,914	10,940	51,709	29,790	21,919	310,254	280,464
Supplies and Purchased Services	4,191	2,629	1,562	8,381	4,589	3,792	52,806	48,217
Total Expenditures	30,045	17,543	12,502	60,090	34,379	25,711	363,060	328,681
<u>Health Promotion</u>								
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	47,245	3,754	101,998	92,858	9,140	611,982	519,124
Supplies and Purchased Services	10,896	9,568	1,328	20,838	12,506	8,332	128,679	116,173
Total Expenditures	61,895	56,813	5,082	122,835	105,364	17,471	740,661	635,297

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 2/28/2023

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
Health Care Access								
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	71,465	35,325	36,139	142,929	71,733	71,196	857,576	785,843
Supplies and Purchased Services	17,269	6,120	11,149	34,537	12,838	21,700	215,668	202,830
Total Expenditures	88,733	41,445	47,288	177,467	84,571	92,896	1,073,244	988,673
Health Info Source								
Revenue:								
Expenditures:								
Resource Development								
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	0	0	0	0	0	0	0	0
Supplies and Purchased Services	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Mulberry Offices								
Revenue:								
Fees, Reimbursements & Other Income	15,623	21,309	(5,686)	31,246	42,618	(11,372)	187,475	144,857
Total Revenue	15,623	21,309	(5,686)	31,246	42,618	(11,372)	187,475	144,857
Expenditures:								
Salaries and Benefits	1,503	1,480	23	3,006	2,977	28	18,035	15,058
Supplies and Purchased Services	10,153	9,404	749	20,306	20,539	(233)	121,835	101,296
Total Revenue	11,656	10,884	772	23,312	23,517	(205)	139,870	116,353

Health District of Northern Larimer County

**Investment Schedule
February 2023**

	Investment	Institution	Current Value	%	Current Yield	Maturity
1527-4001	Local Government Investment Pool	COLOTRUST	\$ 1,412	0.027%	4.33%	N/A
1527-8001	Local Government Investment Pool	COLOTRUST	\$ 3,949,411	75.694%	4.74%	N/A
	Flex Savings Account	First National Bank	\$ 240,577	4.611%	2.19%	N/A
#714626	Certificate of Deposit	Advantage Bank	\$ 143,019	2.741%	0.40%	12/27/2023
#742487	Certificate of Deposit	Advantage Bank	\$ 115,400	2.212%	0.25%	9/2/2023
#40012203	Certificate of Deposit	Points West	\$ 116,256	2.228%	0.28%	6/12/2023
#40010448	Certificate of Deposit	Points West	\$ 158,485	3.038%	0.32%	4/2/2024
#23002918	Certificate of Deposit	Adams State Bank	\$ 242,991	4.657%	0.35%	10/7/2023
#30770027	Certificate of Deposit	Mountain Valley Bank	\$ 250,031	4.792%	3.50%	7/11/2024
	Total/Weighted Average		<u>\$ 5,217,582</u>	<u>100.000%</u>	<u>3.90%</u>	

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

Revenues

The Health District is 2.48% ahead of year-to-date tax revenue projections. Interest income is 190.6% ahead year-to-date projections. Lease revenue is 1.8% behind of year-to-date projections. Yield rates on investment earnings increased to 4.25% (based on the weighted average of all investments). Fee for service revenue from clients is 0.7% behind of year-to-date projections and revenue from third party reimbursements is 6.0% behind of year-to-date projections. Total operating revenues for the Health District (excluding grants) are 2.7% ahead of year-to-date projections.

Expenditures

Operating expenditures (excluding grants and special projects) are 22.1% behind year-to-date projections. Program variances are as follows: Administration 9.4% behind; Board 22.3% behind; Connections: Mental Health/Substance Issues Services 26.2%; Dental Services 16.7%; MH/SUD/Primary Care 14.1%; Health Promotion 8.2%; Community Impact 41.2%; Program Assessment and Evaluation 34.4%; Health Care Access 48.0% behind; and Leased Offices 0.2% behind.

Capital Outlay

Capital expenditures are 71.6% behind year-to-date projections.

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
BALANCE SHEET
As of 3/31/2023

ASSETS

Current Assets:	
Cash & Investments	\$7,700,260
Accounts Receivable	86,402
Property Taxes Receivable	5,531,273
Specific Ownership Tax Receivable	59,122
Prepaid Expenses	48,503
Total Current Assets	13,425,560
Other Assets:	
Lease Receivable	59,984,548
Total Other Assets	59,984,548
Capital Assets Not Being Depreciated	
Land	4,592,595
Construction in Progress	314,237
Capital Assets - Net of Accumulated Depreciation and Amortization	
Building and Equipment	5,058,654
Total Property and Equipment	9,965,486
Total Assets	83,375,594

LIABILITIES AND EQUITY

Current Liabilities:	
Accounts Payable	778,022
Deposits	15,261
Deferred Revenue	203,597
Total Current Liabilities	996,880
Long-term Liabilities:	
Compensated Absences	20,219
Total Long-term Liabilities	20,219
Deferred Inflows of Resources	
Property Taxes	4,877,963
Leases	59,691,101
Total Deferred Inflows of Resources	64,569,063
Total Liabilities & Deferred Inflows of Resources	65,586,163
EQUITY	
Retained Earnings	15,762,077
Net Income	2,027,355
TOTAL EQUITY	17,789,431
TOTAL LIABILITIES AND EQUITY	83,375,594

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
STATEMENT OF REVENUES AND EXPENSES
As of 3/31/2023

	<u>Current Month</u>	<u>Year to Date</u>
Revenue		
Property Taxes	653,310	3,747,202
Specific Ownership Taxes	59,121	162,005
Lease Revenue	119,125	357,375
Interest Income	24,491	61,701
Fee For Service Income	15,936	40,763
Third Party Income	71,103	201,306
Grant Income	27,226	77,025
Special Projects	(2,494)	0
Donations	10	30
Miscellaneous Income	8,547	10,054
Total Revenue	<u>976,374</u>	<u>4,657,461</u>
Expenses:		
Operating Expenses		
Administration	66,198	229,211
Board Expenses	16,161	29,528
Connections: Mental Health/Substance Issues Svcs	189,727	512,303
Dental Services	281,154	785,076
Integrated Care (MHSA/PC)	97,801	288,225
Health Promotion	59,489	164,853
Community Impact	40,425	118,688
Program Assessment & Evaluation	23,644	58,023
Health Care Access	52,335	136,906
Mulberry Offices	11,229	34,746
Special Projects	37,853	135,456
Grant Projects	26,379	76,018
Total Operating Expenses	<u>902,395</u>	<u>2,569,033</u>
Depreciation and Amortization		
Depreciation Expense	20,568	61,073
Total Depreciation and Amortization	<u>20,568</u>	<u>61,073</u>
Total Expenses	<u>922,963</u>	<u>2,630,106</u>
Net Income	<u>53,411</u>	<u>2,027,355</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Revenues and Expenditures - Budget and Actual
As of 3/31/2023

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$1,843,957	\$653,310	\$1,190,648	\$3,658,062	\$3,747,202	(\$89,140)	\$8,625,165	\$4,877,963
Specific Ownership Taxes	63,749	59,121	4,628	156,473	162,005	(5,532)	625,000	462,995
Lease Revenue	121,286	119,125	2,161	363,858	357,375	6,484	1,455,433	1,098,058
Interest Income	7,077	24,491	(17,414)	21,231	61,701	(40,470)	230,000	168,299
Fee for Services Income	13,683	15,936	(2,253)	41,049	40,763	286	164,197	123,434
Third Party Reimbursements	71,384	71,103	281	214,151	201,306	12,846	856,606	655,300
Grant Revenue	40,060	27,226	12,834	120,180	77,025	43,155	1,065,178	988,153
Partnership Revenue	2,870	(2,494)	5,363	8,609	0	8,609	34,436	34,436
Donations Sponsorships/Fundraising	0	10	(10)	0	30	(30)	0	(30)
Miscellaneous Income	1,999	8,547	(6,548)	5,996	10,054	(4,058)	23,984	13,930
Total Revenue	\$2,166,065	\$976,374	\$1,189,690	\$4,589,610	\$4,657,461	(\$67,851)	\$13,079,999	\$8,422,538
Expenditures:								
Operating Expenditures								
Administration	\$83,176	\$62,910	\$20,266	\$248,728	\$225,349	\$23,379	\$999,427	\$774,078
Board Expenses	12,666	16,161	(3,495)	37,998	29,528	8,470	151,994	122,466
Connections: Mental Health/Substance Issues Svcs	224,271	175,710	48,561	672,092	495,837	176,255	2,710,028	2,214,191
Dental Services	305,004	261,984	43,019	915,011	762,558	152,454	3,708,379	2,945,821
Integrated Care (MH/SUD/PC)	109,125	92,020	17,105	327,575	281,433	46,142	1,310,500	1,029,067
Health Promotion	58,885	55,687	3,198	174,751	160,387	14,364	698,843	538,456
Community Impact	64,492	36,208	28,284	193,475	113,734	79,741	780,961	667,227
Program Assessment & Evaluation	28,439	21,892	6,547	85,317	55,964	29,353	343,786	287,822
Health Care Access	83,346	46,458	36,888	250,038	130,002	120,036	1,008,596	878,594
Leased Offices	11,576	11,142	434	34,729	34,644	85	138,917	104,273
Contingency (Operations)	0	0	0	0	0	0	128,954	128,954
Grant/Special Projects	42,930	26,379	16,551	128,789	76,018	52,771	1,099,614	1,023,596
Total Operating Expenditures	\$1,023,910	\$806,550	\$217,359	\$3,068,504	\$2,365,454	\$703,050	\$13,079,999	\$10,714,545
Net Income	\$1,142,155	\$169,824	\$972,331	\$1,521,106	\$2,292,007	(\$770,901)	\$0	(\$2,292,007)
Reserve Expenditures								
Special Projects	186,546	37,853	148,694	559,638	135,456	424,182	2,881,492	2,746,035
Reserve Expenditures	54,159	57,992	(3,833)	171,878	68,122	103,756	654,312	586,190
Total Reserve Expenditures	240,705	95,845	144,861	731,516	203,579	527,937	3,535,804	3,332,225

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY

STATEMENT OF NON OPERATIONAL EXPENDITURES - BUDGET TO ACTUAL

For 3/1/2023 to 3/31/2023

	<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	50,000	-	50,000	100,000		100,000	150,000	150,000
Construction in Progress	-	86,729	(86,729)	-	119,129	-	-	-
Capital Equipment	20,000	-	20,000	20,000	-	20,000	50,000	50,000
General Office Equipment	-	-	-	-	-	-	-	-
Medical & Dental Equipment	-	-	-	7,000	27,603	(20,603)	264,212	236,609
Computer Equipment	-	-	-	-	-	-	-	-
Computer Software	-	-	-	-	-	-	-	-
Equipment for Building	13,860	15,178	(1,318)	23,860	15,178	8,682	154,860	139,682
								-
Total Non-Operating Expenditures	<u>\$ 83,860</u>	<u>\$ 101,907</u>	<u>\$ (18,047)</u>	<u>\$ 150,860</u>	<u>\$ 161,910</u>	<u>\$ (108,079)</u>	<u>\$ 619,072</u>	<u>\$ 576,291</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 3/31/2023

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
Administration								
Revenue:								
Miscellaneous Income	\$1,000	\$7,689	(\$6,689)	\$3,000	\$7,689	(\$4,689)	\$12,000	\$4,311
Total Revenue	1,000	7,689	(6,689)	3,000	7,689	(4,689)	12,000	4,311
Expenditures:								
Salaries and Benefits	53,653	38,920	14,733	160,959	120,542	40,417	643,836	523,294
Supplies and Purchased Services	32,788	27,278	5,510	97,564	108,669	(11,105)	394,774	286,105
Total Expenditures	86,441	66,198	20,243	258,523	229,211	29,313	1,038,610	809,399
Board of Directors								
Expenditures:								
Salaries and Benefits	6,525	9,369	(2,844)	19,576	20,622	(1,046)	78,303	57,681
Supplies and Purchased Services	2,933	1,648	1,284	8,798	3,729	5,069	35,191	31,462
Election Expenses	3,208	5,144	(1,935)	9,625	5,177	4,448	38,500	33,323
Total Expenditures	12,666	16,161	(3,495)	37,998	29,528	8,470	151,994	122,466
Connections: Mental Health/substance Issue								
Revenue:								
Fees, Reimbursements & Other Income	4,333	3,860	473	13,000	12,960	40	52,000	39,040
Total Revenue	4,333	3,860	473	13,000	12,960	40	52,000	39,040
Expenditures:								
Salaries and Benefits	201,434	151,883	49,551	604,301	446,443	157,859	2,417,205	1,970,762
Supplies and Purchased Services	35,686	37,844	(2,158)	106,338	65,861	40,478	447,014	381,153
Total Expenditures	237,120	189,727	47,393	710,640	512,303	198,336	2,864,219	2,351,916
Dental Services								
Revenue:								
Fees, Reimbursements & Other Income	66,313	76,630	(10,318)	198,939	209,255	(10,317)	795,755	586,500
Total Revenue	66,313	76,630	(10,318)	198,939	209,255	(10,317)	795,755	586,500
Expenditures:								
Salaries and Benefits	255,555	210,494	45,061	766,664	617,781	148,884	3,066,658	2,448,877
Supplies and Purchased Services	67,770	70,661	(2,891)	212,710	167,296	45,415	865,974	698,678
Total Expenditures	323,325	281,154	42,170	979,375	785,076	194,298	3,932,632	3,147,556

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 3/31/2023

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
<u>Integrated Care (MHSA/PC)</u>								
Revenue:								
Fees, Reimbursements & Other Income	15,419	7,416	8,003	46,258	22,248	24,010	185,032	162,784
Total Revenue	15,419	7,416	8,003	46,258	22,248	24,010	185,032	162,784
Expenditures:								
Salaries and Benefits	100,330	83,333	16,997	300,989	258,552	42,436	1,203,954	945,402
Supplies and Purchased Services	14,096	14,469	(373)	42,487	29,673	12,814	170,147	140,474
Total Expenditures	114,425	97,801	16,624	343,475	288,225	55,250	1,374,101	1,085,876
<u>Community Impact</u>								
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	30,835	28,339	177,522	102,227	75,295	710,089	607,862
Supplies and Purchased Services	9,184	9,591	(407)	27,551	16,461	11,090	117,263	100,802
Total Expenditures	68,358	40,425	27,932	205,073	118,688	86,385	827,352	708,664
<u>Program Assessment & Evaluation</u>								
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	17,838	8,016	77,563	47,628	29,935	310,254	262,626
Supplies and Purchased Services	4,191	5,805	(1,615)	12,572	10,394	2,178	52,806	42,412
Total Expenditures	30,045	23,644	6,401	90,135	58,023	32,113	363,060	305,037
<u>Health Promotion</u>								
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	47,748	3,251	152,996	140,606	12,390	611,982	471,376
Supplies and Purchased Services	11,371	11,741	(369)	32,209	24,247	7,962	128,679	104,432
Total Expenditures	62,370	59,489	2,881	185,206	164,853	20,353	740,661	575,808

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 3/31/2023

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
Health Care Access								
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	71,465	38,921	32,544	214,394	110,653	103,741	857,576	746,923
Supplies and Purchased Services	17,269	13,415	3,854	51,806	26,252	25,554	215,668	189,416
Total Expenditures	88,733	52,335	36,398	266,200	136,906	129,294	1,073,244	936,338
Health Info Source								
Revenue:								
Expenditures:								
Resource Development								
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	0	0	0	0	0	0	0	0
Supplies and Purchased Services	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Mulberry Offices								
Revenue:								
Fees, Reimbursements & Other Income	15,623	21,309	(5,686)	46,869	63,927	(17,059)	187,475	123,548
Total Revenue	15,623	21,309	(5,686)	46,869	63,927	(17,059)	187,475	123,548
Expenditures:								
Salaries and Benefits	1,503	1,519	(16)	4,509	4,496	13	18,035	13,539
Supplies and Purchased Services	10,153	9,710	443	30,459	30,250	209	121,835	91,585
Total Revenue	11,656	11,229	427	34,968	34,746	222	139,870	105,124

Health District of Northern Larimer County

**Investment Schedule
March 2023**

	Investment	Institution	Current Value	%	Current Yield	Maturity
1527-4001	Local Government Investment Pool	COLOTRUST	\$ 1,418	0.019%	4.46%	N/A
1527-8001	Local Government Investment Pool	COLOTRUST	\$ 6,080,877	82.737%	4.86%	N/A
#35127351	Flex Savings Account	First National Bank	\$ 241,036	3.280%	2.27%	N/A
#714626	Certificate of Deposit	Advantage Bank	\$ 143,063	1.947%	0.40%	12/27/2023
#742487	Certificate of Deposit	Advantage Bank	\$ 115,423	1.570%	0.25%	9/2/2023
#40012203	Certificate of Deposit	Points West	\$ 116,336	1.583%	0.28%	6/12/2023
#40010448	Certificate of Deposit	Points West	\$ 158,485	2.156%	0.32%	4/2/2024
#23002918	Certificate of Deposit	Adams State Bank	\$ 242,991	3.306%	0.35%	10/7/2023
#30770027	Certificate of Deposit	Mountain Valley Bank	\$ 250,031	3.402%	3.50%	7/11/2024
	Total/Weighted Average		<u>\$ 7,349,659</u>	<u>100.000%</u>	<u>4.25%</u>	

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

Revenues

The Health District is .13% ahead of year-to-date tax revenue projections. Interest income is 252.0% ahead of year-to-date projections. Lease revenue is 3.0% behind of year-to-date projections. Yield rates on investment earnings increased to 4.38% (based on the weighted average of all investments). Fee for service revenue from clients is 7.3% ahead of year-to-date projections and revenue from third party reimbursements is 2.5% ahead of year-to-date projections. Total operating revenues for the Health District (excluding grants) are 1.1% ahead of year-to-date projections.

Expenditures

Operating expenditures (excluding grants and special projects) are 30.7% behind year-to-date projections. Program variances are as follows: Administration 6.3% behind; Board 31.8% ahead; Connections: Mental Health/Substance Issues Services 37.2% behind; Dental Services 24.6% behind; MH/SUD/Primary Care 21.6% behind; Health Promotion 14.6% behind; Community Impact 60.3% behind; Program Assessment and Evaluation 45.6% behind; Health Care Access 67.8% behind; and Leased Offices 7.0% behind.

Capital Outlay

Capital expenditures are 84.7% behind year-to-date projections.

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
BALANCE SHEET
As of 4/30/2023

ASSETS

Current Assets:	
Cash & Investments	\$7,978,043
Accounts Receivable	121,726
Property Taxes Receivable	4,877,963
Specific Ownership Tax Receivable	51,679
Prepaid Expenses	<u>42,301</u>
Total Current Assets	<u>13,071,712</u>
Other Assets:	
Lease Receivable	<u>60,070,234</u>
Total Other Assets	<u>60,070,234</u>
Capital Assets Not Being Depreciated	
Land	4,592,595
Construction in Progress	314,237
Capital Assets - Net of Accumulated Depreciation and Amortization	
Building and Equipment	<u>5,038,129</u>
Total Property and Equipment	<u>9,944,961</u>
Total Assets	<u><u>83,086,907</u></u>

LIABILITIES AND EQUITY

Current Liabilities:	
Accounts Payable	799,779
Deposits	15,261
Deferred Revenue	<u>463,142</u>
Total Current Liabilities	<u>1,278,182</u>
Long-term Liabilities:	
Compensated Absences	<u>20,219</u>
Total Long-term Liabilities	<u>20,219</u>
Deferred Inflows of Resources	
Property Taxes	3,226,812
Leases	<u>59,678,971</u>
Total Deferred Inflows of Resources	<u>62,905,783</u>
Total Liabilities & Deferred Inflows of Resources	<u>64,204,185</u>
EQUITY	
Retained Earnings	15,762,077
Net Income	<u>3,120,645</u>
TOTAL EQUITY	<u>18,882,722</u>
TOTAL LIABILITIES AND EQUITY	<u><u>83,086,907</u></u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
STATEMENT OF REVENUES AND EXPENSES
As of 4/30/2023

	<u>Current Month</u>	<u>Year to Date</u>
Revenue		
Property Taxes	1,651,150	5,398,353
Specific Ownership Taxes	51,678	213,684
Lease Revenue	116,949	474,324
Interest Income	27,188	88,889
Fee For Service Income	16,948	57,711
Third Party Income	89,626	290,932
Grant Income	10,521	87,545
Donations	10	40
Miscellaneous Income	980	11,034
Total Revenue	<u>1,965,050</u>	<u>6,622,511</u>
Expenses:		
Operating Expenses		
Administration	93,781	322,992
Board Expenses	33,201	62,729
Connections: Mental Health/Substance Issues Svcs	163,131	675,434
Dental Services	249,888	1,034,964
Integrated Care (MHSA/PC)	87,037	375,262
Health Promotion	52,253	217,106
Community Impact	31,372	150,060
Program Assessment & Evaluation	20,482	78,505
Health Care Access	39,285	176,190
Mulberry Offices	9,271	44,016
Special Projects	61,743	197,199
Grant Projects	9,791	85,809
Total Operating Expenses	<u>851,234</u>	<u>3,420,268</u>
Depreciation and Amortization		
Depreciation Expense	<u>20,525</u>	<u>81,599</u>
Total Depreciation and Amortization	<u>20,525</u>	<u>81,599</u>
Total Expenses	<u>871,760</u>	<u>3,501,866</u>
Net Income	<u><u>1,093,290</u></u>	<u><u>3,120,645</u></u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Revenues and Expenditures - Budget and Actual
As of 4/30/2023

	Current Month			Year to Date			Annual	Remaining
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Funds
Revenue:								
Property Taxes	\$1,744,549	\$1,651,150	\$93,398	\$5,402,611	\$5,398,353	\$4,258	\$8,625,165	\$3,226,812
Specific Ownership Taxes	48,027	51,678	(3,651)	204,500	213,684	(9,184)	625,000	411,316
Lease Revenue	121,286	116,949	4,337	485,144	474,324	10,821	1,455,433	981,110
Interest Income	14,154	27,188	(13,034)	35,385	88,889	(53,504)	230,000	141,111
Fee for Services Income	13,683	16,948	(3,265)	54,732	57,711	(2,979)	164,197	106,486
Third Party Reimbursements	71,384	89,626	(18,243)	285,535	290,932	(5,397)	856,606	565,674
Grant Revenue	33,257	10,521	22,736	153,437	87,545	65,891	1,065,178	977,633
Partnership Revenue	2,870	0	2,870	11,479	0	11,479	34,436	34,436
Donations Sponsorships/Fundraising	0	10	(10)	0	40	(40)	0	(40)
Miscellaneous Income	1,999	980	1,018	7,995	11,034	(3,039)	23,984	12,950
Total Revenue	\$2,051,208	\$1,965,050	\$86,157	\$6,640,818	\$6,622,511	\$18,307	\$13,079,999	\$6,457,488
Expenditures:								
Operating Expenditures								
Administration	\$84,482	\$92,314	(\$7,832)	\$333,210	\$317,663	\$15,547	\$999,427	\$681,764
Board Expenses	12,666	33,201	(20,535)	50,665	62,729	(12,065)	151,994	89,265
Connections: Mental Health/Substance Issues Svcs	230,304	156,876	73,428	902,396	652,713	249,683	2,710,028	2,057,315
Dental Services	314,055	241,335	72,720	1,229,067	1,003,892	225,174	3,708,379	2,704,487
Integrated Care (MH/SUD/PC)	109,125	84,457	24,668	436,700	365,890	70,810	1,310,500	944,610
Health Promotion	61,736	50,557	11,179	236,487	210,944	25,543	698,843	487,899
Community Impact	66,512	29,491	37,021	259,987	143,225	116,762	780,961	637,736
Program Assessment & Evaluation	29,278	19,700	9,578	114,595	75,665	38,931	343,786	268,121
Health Care Access	86,161	36,662	49,498	336,199	166,664	169,534	1,008,596	841,932
Leased Offices	11,576	9,232	2,344	46,306	43,876	2,430	138,917	95,041
Contingency (Operations)	0	0	0	0	0	0	128,954	128,954
Grant/Special Projects	36,126	9,791	26,335	164,916	85,809	79,106	1,099,614	1,013,805
Total Operating Expenditures	\$1,042,022	\$763,617	\$278,405	\$4,110,526	\$3,129,071	\$981,455	\$13,079,999	\$9,950,928
Net Income	\$1,009,186	\$1,201,434	(\$192,248)	\$2,530,292	\$3,493,440	(\$963,149)	\$0	(\$3,493,440)
Reserve Expenditures								
Special Projects	186,546	61,743	124,803	746,184	197,199	548,985	2,881,492	2,684,292
Reserve Expenditures	53,159	25,875	27,284	225,037	93,997	131,040	654,312	560,315
Total Reserve Expenditures	239,705	87,618	152,088	971,222	291,197	680,025	3,535,804	3,244,607

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY

STATEMENT OF NON OPERATIONAL EXPENDITURES - BUDGET TO ACTUAL

For 4/1/2023 to 4/30/2023

	<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	50,000	-	50,000	150,000	-	150,000	150,000	150,000
Construction in Progress	-	-	-	-	119,129	-	-	-
Capital Equipment	-	-	-	20,000	-	20,000	50,000	50,000
General Office Equipment	-	-	-	-	-	-	-	-
Medical & Dental Equipment	44,000	-	44,000	51,000	27,603	23,397	264,212	236,609
Computer Equipment	-	-	-	-	-	-	-	-
Computer Software	-	-	-	-	-	-	-	-
Equipment for Building	35,000	-	35,000	58,860	15,178	43,682	154,860	139,682
Total Non-Operating Expenditures	<u>\$ 129,000</u>	<u>\$ -</u>	<u>\$ 129,000</u>	<u>\$ 279,860</u>	<u>\$ 161,910</u>	<u>\$ 237,079</u>	<u>\$ 619,072</u>	<u>\$ 576,291</u>

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 4/30/2023

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
Administration								
Revenue:								
Miscellaneous Income	\$1,000	\$0	\$1,000	\$4,000	\$7,689	(\$3,689)	\$12,000	\$4,311
Total Revenue	1,000	0	1,000	4,000	7,689	(3,689)	12,000	4,311
Expenditures:								
Salaries and Benefits	53,653	41,252	12,401	214,612	161,793	52,819	643,836	482,043
Supplies and Purchased Services	34,094	52,530	(18,436)	131,659	161,199	(29,540)	394,774	233,575
Total Expenditures	87,747	93,781	(6,034)	346,271	322,992	23,278	1,038,610	715,618
Board of Directors								
Expenditures:								
Salaries and Benefits	6,525	22,522	(15,996)	26,101	43,144	(17,043)	78,303	35,159
Supplies and Purchased Services	2,933	2,074	858	11,730	5,803	5,927	35,191	29,388
Election Expenses	3,208	8,605	(5,397)	12,833	13,783	(949)	38,500	24,717
Total Expenditures	12,666	33,201	(20,535)	50,665	62,729	(12,065)	151,994	89,265
Connections: Mental Health/substance Issue								
Revenue:								
Fees, Reimbursements & Other Income	4,333	3,640	693	17,333	16,600	733	52,000	35,400
Total Revenue	4,333	3,640	693	17,333	16,600	733	52,000	35,400
Expenditures:								
Salaries and Benefits	201,434	142,857	58,577	805,735	589,299	216,436	2,417,205	1,827,906
Supplies and Purchased Services	41,720	20,274	21,446	148,058	86,134	61,924	447,014	360,880
Total Expenditures	243,154	163,131	80,023	953,793	675,434	278,359	2,864,219	2,188,785
Dental Services								
Revenue:								
Fees, Reimbursements & Other Income	66,313	81,249	(14,936)	265,252	290,504	(25,252)	795,755	505,251
Total Revenue	66,313	81,249	(14,936)	265,252	290,504	(25,252)	795,755	505,251
Expenditures:								
Salaries and Benefits	255,555	198,713	56,842	1,022,219	816,493	205,726	3,066,658	2,250,165
Supplies and Purchased Services	75,821	51,175	24,646	288,532	218,471	70,061	865,974	647,503
Total Expenditures	331,376	249,888	81,488	1,310,751	1,034,964	275,787	3,932,632	2,897,668

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 4/30/2023

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
<u>Integrated Care (MHSA/PC)</u>								
Revenue:								
Fees, Reimbursements & Other Income	15,419	22,676	(7,257)	61,677	44,924	16,753	185,032	140,108
Total Revenue	15,419	22,676	(7,257)	61,677	44,924	16,753	185,032	140,108
Expenditures:								
Salaries and Benefits	100,330	79,829	20,501	401,318	338,381	62,937	1,203,954	865,573
Supplies and Purchased Services	14,096	7,208	6,888	56,582	36,880	19,702	170,147	133,267
Total Expenditures	114,425	87,037	27,389	457,900	375,262	82,639	1,374,101	998,839
<u>Community Impact</u>								
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	26,133	33,041	236,696	128,360	108,336	710,089	581,729
Supplies and Purchased Services	11,204	5,239	5,964	38,754	21,700	17,054	117,263	95,563
Total Expenditures	70,378	31,372	39,005	275,451	150,060	125,390	827,352	677,292
<u>Program Assessment & Evaluation</u>								
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	16,974	8,881	103,418	64,602	38,816	310,254	245,652
Supplies and Purchased Services	5,030	3,508	1,522	17,602	13,903	3,699	52,806	38,903
Total Expenditures	30,884	20,482	10,402	121,020	78,505	42,515	363,060	284,555
<u>Health Promotion</u>								
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	42,931	8,068	203,995	183,537	20,458	611,982	428,445
Supplies and Purchased Services	14,222	9,322	4,900	46,431	33,569	12,862	128,679	95,110
Total Expenditures	65,221	52,253	12,967	250,426	217,106	33,320	740,661	523,555

HEALTH DISTRICT OF NORTHERN LARIMER COUNTY
Statement of Program Revenues and Expenditures - Budget and Actual
As of 4/30/2023

	Current Month			Year to Date			Annual Budget	Remaining Funds
	Budget	Actual	Variance	Budget	Actual	Variance		
Health Care Access								
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	71,465	32,207	39,258	285,859	142,860	142,998	857,576	714,716
Supplies and Purchased Services	20,083	7,078	13,006	71,889	33,330	38,559	215,668	182,338
Total Expenditures	91,548	39,285	52,263	357,748	176,190	181,558	1,073,244	897,054
Health Info Source								
Revenue:								
Expenditures:								
Resource Development								
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	0	0	0	0	0	0	0	0
Supplies and Purchased Services	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Mulberry Offices								
Revenue:								
Fees, Reimbursements & Other Income	15,623	19,133	(3,510)	62,492	83,060	(20,569)	187,475	104,415
Total Revenue	15,623	19,133	(3,510)	62,492	83,060	(20,569)	187,475	104,415
Expenditures:								
Salaries and Benefits	1,503	1,484	19	6,012	5,980	32	18,035	12,055
Supplies and Purchased Services	10,153	7,787	2,366	40,612	38,036	2,575	121,835	83,799
Total Revenue	11,656	9,271	2,385	46,623	44,016	2,607	139,870	95,854

Health District of Northern Larimer County

**Investment Schedule
April 2023**

	Investment	Institution	Current Value	%	Current Yield	Maturity
1527-4001	Local Government Investment Pool	COLOTRUST	\$ 1,423	0.020%	4.68%	N/A
1527-8001	Local Government Investment Pool	COLOTRUST	\$ 5,955,716	82.428%	5.03%	N/A
#35127351	Flex Savings Account	First National Bank	\$ 241,502	3.342%	2.38%	N/A
#714626	Certificate of Deposit	Advantage Bank	\$ 143,112	1.981%	0.40%	12/27/2023
#742487	Certificate of Deposit	Advantage Bank	\$ 115,447	1.598%	0.25%	9/2/2023
#40012203	Certificate of Deposit	Points West	\$ 116,336	1.610%	0.28%	6/12/2023
#40010448	Certificate of Deposit	Points West	\$ 158,610	2.195%	0.32%	4/2/2024
#23002918	Certificate of Deposit	Adams State Bank	\$ 243,201	3.366%	0.35%	10/7/2023
#30770027	Certificate of Deposit	Mountain Valley Bank	\$ 250,031	3.460%	3.50%	7/11/2024
	Total/Weighted Average		<u>\$ 7,225,377</u>	<u>100.000%</u>	<u>4.38%</u>	



2023 Colorado Legislative Session Summary

HEALTH DISTRICT OF
NORTHERN LARIMER
COUNTY

MAY 23, 2023

2023 Colorado Legislature Basics

- ▶ 74th General Assembly convened on January 9th, 2023, and adjourned May 8, 2023
- ▶ 617 Total Bills, 486 Passed (79%)
- ▶ **2022:** 657 Total Bills, 513 Passed (78%)
- ▶ Senate: 35 Total Legislators, 23 (D), 12 (R)
- ▶ House: 65 Total Legislators, 46 (D), 19 (R)
- ▶ 50 Women/50 Men
- ▶ 2024 Legislative Session will convene on January 10th, 2024, and adjourn May 9th, 2024



2023 Session: Major Themes & Number of Bills

- ▶ Business & Econ Development: 28
- ▶ Criminal Justice + Courts/Judicial: 90
- ▶ Education & School Finance: 54
- ▶ Fiscal Policy & Taxes & Budget: 80
- ▶ Health Care & Insurance: 49
- ▶ Housing: 24
- ▶ Human Services, including Children & Domestic Matters: 48
- ▶ Labor & Employment: 26
- ▶ Natural Resources/Environment: 31
- ▶ State Government: 82



Total Budget

- ▶ \$41.4B total budget (4.2% increase)
- ▶ \$15.4B General Fund (14% increase)
- ▶ \$2.72B GF Reserve (15%)
- ▶ 5% raises for state employees
- ▶ Inflation costs
- ▶ 84% state budget goes to seven state agencies
- ▶ \$16.7M for SNAP programming



Budget Items of Interest

- ▶ 3% reimbursement rate increase for Medicaid providers, some higher targeted rate increases
- ▶ Remove \$1,500 cap on annual adult Medicaid dental benefits
- ▶ Add \$14M total to the Primary Care Fund, supporting FQHCs and other safety net clinics
- ▶ Eliminate Medicaid and CHP+ copays for services (except ER visits)
- ▶ \$6M to supplement funding to Denver Health and \$1M for rural hospitals





Behavioral Health

MENTAL HEALTH AND SUBSTANCE USE
DISORDER

Behavioral Health Budget Items

- ▶ \$2.8M competency restoration programs
- ▶ \$269.6M for BHA
- ▶ \$76.2M total funding for capitation and fee-for-service Medicaid behavioral health programs
- ▶ \$4.3M for contracted medical staff salaries for state psychiatric hospitals in Pueblo and Fort Morgan
- ▶ \$2M GF for BH services provided through Children and Youth Mental Health Treatment Act
- ▶ \$2M for BHA co-responder programs

SB23-004: Employment of School Mental Health Professionals

- ▶ Allows school districts to employ mental health professionals who are licensed by DORA but not licensed by the Department of Education as Special Service Providers
- ▶ Mental health professionals licensed by DORA include licensed psychologists, social workers, professional counselors, marriage and family therapists, and addiction counselors
- ▶ Additional providers are intended to supplement not supplant SSP's, who are needed for specific functions
- ▶ New professionals may be supervised by either a licensed SSP or by a school district administrator and must have experience working with children and adolescents
- ▶ <https://leg.colorado.gov/bills/sb23-004>

SB23-174: Access to Certain Behavioral Health Services

- ▶ Requires select mental health services to be covered for Medicaid members under 21 through the managed care system and School Health Services Program
- ▶ <https://leg.colorado.gov/bills/sb23-174>

HB23-1003: School Mental Health Assessment

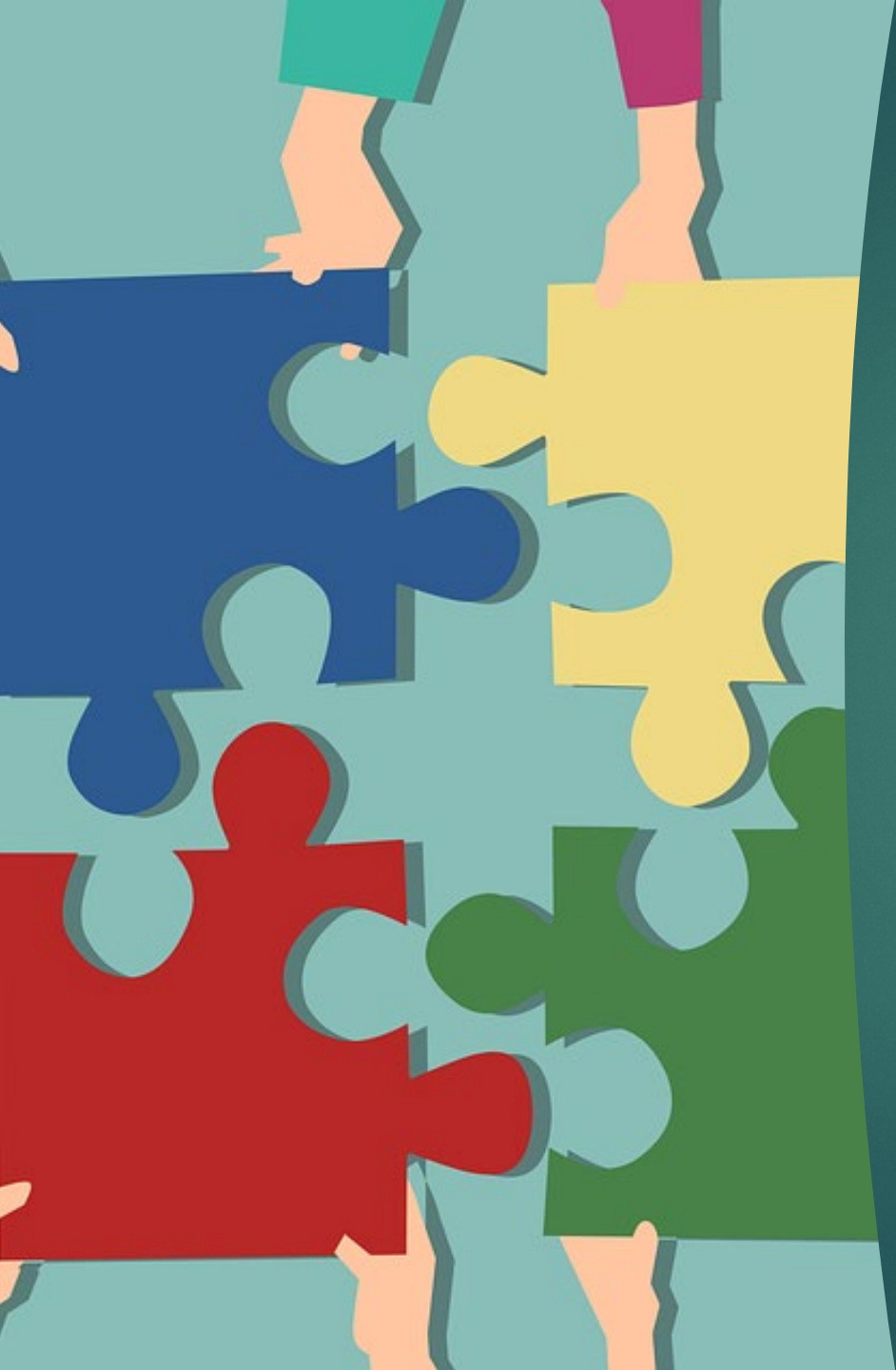
- ▶ Permits public schools to participate in a voluntary mental health screening program for sixth through twelfth graders
- ▶ School to notify parents of date and time that mental health screening is scheduled
- ▶ Parents can opt child out, although students over 12 years of age could still decide themselves to participate
- ▶ Students screening for immediate mental health needs will be referred to crisis services and parents will be notified
- ▶ <https://leg.colorado.gov/bills/hb23-1003>



HB23-1009: Secondary School Student Substance Use

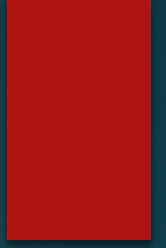
- ▶ Creates the Secondary School Student Substance Use Committee in the Colorado Department of Education
- ▶ Develop, identify, or modify practices that identify students in secondary school who need substance use treatment, offer brief interventions, and refer students to substance use treatment resources
- ▶ Committee appointments made by September 1, 2023
- ▶ <https://leg.colorado.gov/bills/hb23-1009>





HB23-1236

IMPLEMENTATION UPDATES TO
BEHAVIORAL HEALTH ADMINISTRATION



Key Changes

- ▶ Licensing behavioral health entities delayed until January 1, 2024
- ▶ Postpone transfer of licensing from CDPHE to BHA from July 1, 2024 to January 1, 2025
- ▶ Modifies the establishment of Behavioral Health Administration Service Organizations (BHASO's) from July 1, 2024 to July 1, 2025
- ▶ Modifies language around BHASO's as regionally "based" to "informed" behavioral health organizations
- ▶ Adds language for BHA to consult with HCPF to ensure consideration of regional structure that serves Medicaid population
- ▶ <https://leg.colorado.gov/bills/hb23-1236>





Health Care Costs, Access & Workforce



SB23-002: Medicaid Reimbursement for Community Health Services

- ▶ HCPF to seek approval by July 1, 2024 for Medicaid to pay for services provided by community health workers
- ▶ Bill defines community health worker with HCPF to determine qualifications and training program
- ▶ <https://leg.colorado.gov/bills/sb23-002>

HB23-1071: Licensed Psychologist Prescriptive Authority

- ▶ Allows licensed psychologists to obtain certification to prescribe psychotropic medications under the supervision of a licensed physician or advanced practice nurse
- ▶ Licensed psychologists must maintain a collaborative relationship with the patient's health provider and disclose they are not a physician licensed to practice medicine
- ▶ <https://leg.colorado.gov/bills/hb23-1071>

HB23-1243: Hospital Community Benefit

- ▶ Public meetings each year must include community benefit activities for previous year
- ▶ Added language around requirements for community engagement meetings. A reporting hospital may convene a joint public meeting with one or more other reporting hospitals in the same community
- ▶ Each reporting hospital shall complete a community benefit implementation plan and penalties for non-compliance
- ▶ Applicable categories include: Free or discounted care, behavioral health, community-based healthcare, social determinants of health spending, education, and research and training
- ▶ Restricts out-of-state spending and transactions for covered hospitals, with the amount spent out-of-state not to exceed the total margins earned in Colorado
- ▶ <https://leg.colorado.gov/bills/hb23-1243>

HB23-1215: Limits on Hospital Facility Fees

- ▶ Places limitations on hospital facility fees and creates a study on impacts of facility fees
- ▶ Healthcare provider or health system **cannot** charge, bill, or collect a facility fee that is not covered in full by a patient's insurance for preventative services in an outpatient setting
- ▶ Exempt: Critical access hospitals, sole community hospital in a rural or frontier area, community clinic affiliated with a sole community hospital and Denver Health
- ▶ **Can** charge facility fees for services provided in an inpatient setting, services provided at a facility that includes a licensed hospital ER, and emergency services provided at a licensed free standing ER
- ▶ Health care providers charging facility fees must provide notice to patients in plain language including itemized charges, contact information to file an appeal and amount of facility fee
- ▶ <https://leg.colorado.gov/bills/hb23-1215>

HB23-1246: Support In-Demand Career Workforce

- ▶ Appropriates \$38.6M to the Community College System for the “in-demand short-term credentials program”
- ▶ Funds cover tuition, fees, books and material supplies for students in early childhood, education, law enforcement, firefighting, forestry, construction, and nursing
- ▶ \$5.0M to the Department of Higher Education to establish two new short-term degree nursing programs at community and technical colleges



Health Insurance Coverage



HB23-1300: Continuous Eligibility Medical Coverage

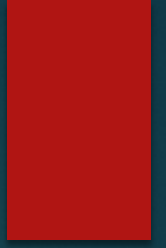
- ▶ Requires HCPF to extend continuous eligibility to two populations including children under three years of age and adults recently released from incarceration
- ▶ These populations will NOT be disenrolled from Medicaid or CHP+ until they reach the age of three or have been out of carceral setting for 12 months
- ▶ Requires HCPF to seek Federal approval for these populations by April 2024
- ▶ Requires HCPF to produce a report by January 2026 studying feasibility of extending continuous eligibility to all adults with an emphasis on low income and homeless adults and children under six
- ▶ HCPF also study methods of meeting member health and social needs
- ▶ <https://leg.colorado.gov/bills/hb23-1300>

SB23-222: Medicaid Pharmacy and Outpatient Services Copayment

- ▶ Removes the requirement that Medicaid recipients pay a copayment for pharmacy and outpatient services
- ▶ <https://leg.colorado.gov/bills/sb23-222>
- ▶ Effective April 20, 2023



Public & Environmental Health



SB23-260: Individual Access to Publicly Funded Vaccines

- ▶ Allows a practitioner to ask a person seeking a publicly funded vaccine for proof of insurance but may not condition receipt of vaccine on condition of documentation
- ▶ Allows a private pharmacy to condition receipt of payment on administration of vaccine but pharmacy must provide alternate resources
- ▶ <https://leg.colorado.gov/bills/sb23-260>





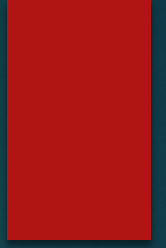
Public Safety & Criminal Justice

Firearm Legislation

- ▶ **HB23-1219:** (Takes effect Oct 1, 2023) Three day waiting period after purchasing guns to take possession of the weapon(s)
- ▶ **SB23-168:** (Takes effect Oct 1, 2023) Makes it easier to sue the gun industry by rolling back extra protections against civil litigation for firearm and ammunition manufacturers and sellers
- ▶ **SB23-169:** (Takes effect 90 Days after Legislative Session ends) Anyone purchasing a firearm must be at least 21 years
- ▶ **SB23-170:** (Immediately in effect) Expanded the state's Red Flag Law, adding health and mental health providers, district attorneys and teachers to list of people who can petition a judge to order a firearm seizure
- ▶ **SB23-279:** (If signed, will go into effect Jan 1, 2024) Illegal to manufacture, possess and/or sell ghost guns which are homemade firearms that are untraceable because they don't have a serial number. Ghost guns are made through 3-D printers and make-it-yourself gun kits.



Elections, Government & Civil Rights



SB23-303 (Prop HH): Reduce Property Taxes and Voter Approved Revenue Change

- ▶ Voters will be asked in November to approve a 10-year property tax relief plan aimed at blunting the effect of rising property values on the tax burden of homeowners and businesses
- ▶ Residential assessment rate would be reduced to 6.7% from 6.765% in 2023, for taxes owed in 2024, and to 6.7% from 6.976% for taxes owed in 2025. The 6.7% rate would remain unchanged through the 2032 tax year
- ▶ Residential property owners would get to exempt the first \$50,000 of their home's value for the 2023 tax year and \$40,000 for the 2024 tax year. This would persist until the 2032 tax year **except** for second or subsequent single-family homes, like rentals, which would lose the benefit in 2025

SB23-303 (Prop HH) Continued

- ▶ Prevents local taxing districts from collecting an increase in property taxes above the rate of inflation (school districts would be exempt and local governments could override the cap after giving notice to property owners)
- ▶ \$200M allocated to backfill local governments with an additional \$250M revenue above the TABOR cap for local districts backfill
- ▶ Increases the TABOR cap by 1%
- ▶ \$20M set-aside each year toward state renter relief program
- ▶ <https://leg.colorado.gov/bills/sb23-303>

HB23-303: Special Service Districts

- ▶ Defined as a Fire District, **Health Service District**, Water District, Sanitation District, or Library District
- ▶ The reimbursement for a fire district, health service district, or ambulance district that would otherwise be ineligible to receive a reimbursement is equal to fifty percent of the district's total property tax revenue reduction for the property tax year
- ▶ If the total of all reimbursements statewide would otherwise exceed the limit for a property tax year, the state treasurer shall provide the reimbursements otherwise specified to all fire districts, health service districts, and ambulance districts and then proportionally reduce the reimbursement amount for all other local governmental entities so that the total of all reimbursements statewide, including the reimbursement amounts for all fire districts, health service districts, and ambulance districts, equals the limit for the property tax year.

HB23-1311: Identical Temporary TABOR Refund



- ▶ Distribute more than \$2B in TABOR refunds next year to Coloradans through flat-rate checks of roughly \$650 or \$1300 depending on filing status
- ▶ **This bill only goes into effect if Proposition HH passes**
- ▶ If Proposition HH fails, the money will be distributed through the default six-tier sales tax mechanism with higher earners getting larger refunds and lower earners receiving less
- ▶ <https://leg.colorado.gov/bills/hb23-1311>

HB23-1023: Special District Construction Contracts

- ▶ Public notice for bids on special district construction contracts is currently required when the contract cost is \$60,000 or more
- ▶ The bill increases the notice threshold to \$120,000 or more, and requires the amount to be adjusted for inflation every five years
- ▶ <https://leg.colorado.gov/bills/hb23-1023>



2023 Bills That Did Not Pass

- ▶ Analyze Statewide Publicly Financed Health Care
- ▶ Overdose Prevention Centers
- ▶ Governor's Land Use bill
- ▶ Eliminate Prohibition on Local Rent Control Policies
- ▶ Assault Weapon Ban

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