



Board of Directors Regular Meeting AGENDA

Location: 120 Bristlecone Dr., Fort Collins, CO 80524 or [Zoom](#)

Date: Tuesday, December 10, 2024

Time: 5:30 PM

- | | | |
|----------------|--|--|
| 5:30 PM | I. Call to Order <ul style="list-style-type: none">a. Roll Call Board of Directorsb. Welcome Guests & Attendeesc. Conflict of Interest Statementd. Approval of Agenda | Molly Gutilla |
| 5:35 PM | II. Public Comment <p>Note: If you choose to comment, please follow the “Guidelines for Public Comment” provided at the end of the agenda.</p> | |
| 5:45 PM | III. Consent Agenda <ul style="list-style-type: none">a. November 12, 2024, Regular Meeting Minutesb. October 2024 Financial Statements | |
| 6:00 PM | IV. Action Items <ul style="list-style-type: none">a. Adoption of the 2025 Health District of Northern Larimer County Budget<ul style="list-style-type: none">I. 2025 Proposed Budget Updates and DiscussionII. Resolution 2024-09: Adopt Budget and Appropriate Sums of MoneyIII. Resolution 2024-10: Set Mill Leviesb. Resolution 2024-11: Fund Balance Policyc. 2024 Audit Engagementd. Resolution 2024-12: Board Public Policy Committeee. Resolution 2024-13: Board Governance Committeeg. Resolution 2024-14: 2025 Board Member Elections Resolution | <div>Liane Jollon</div> <div>Misty Manchester</div> <div>Alyson Williams</div> <div>Katie Wheeler</div> <div>Katie Wheeler</div> |

7:00 PM V. Reports and Discussions

- a. 2025 Board of Directors Meeting Schedule
- b. Board of Directors Reports
- c. Liaison to PVHS/UCHealth North Report
- d. Executive Committee Update
- e. Executive Director Staff Report

Molly Gutilla
Board
John McKay
Molly Gutilla
Liane Jollon

7:30 PM VI. Announcements

- a. Next Regular Board of Directors Meeting

7:35 PM Executive Session

An executive session pursuant to C.R.S. § 24-6-402(4)(a) for the purposes of a discussion regarding the purchase, acquisition, lease, transfer or sale of real, personal or other property interest where no member of the Board has a personal interest in such purchase, acquisition, lease, transfer or sale, concerning the Health District selling real property owned by the District.

An executive session will be held for the purpose of receiving legal advice, the topic of which cannot be disclosed without comprising the purpose for which the executive session is authorized, pursuant to C.R.S. 24-6-402(4)(b).

8:00 PM VII. Adjourn

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

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.' Public Comment is an opportunity for people to express your views and therefore the Board of Directors generally does not engage in back-and-forth discussion or respond to questions.

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. Please spell your name for the record and let us know if you reside in the District.
- Tell us whether you are addressing an agenda item, or another topic.
- Please know that you will have up to 5 minutes to present public comment. However, the time allotted for public comment may be limited, so the Chair may need to shorten the time limit as necessary to give each commenter a chance to speak.
- Please address your comments to the Board of Directors, rather than individuals.



Board of Directors Public Hearing and Regular Meeting

Location: Hybrid

Date: November 12, 2024

Time: 5:30 PM

Minutes

Board Members Present:

Molly Gutilla, MS DrPH, Board President
Julie Kunce Field, JD, Board Vice President
Joseph Prows, MD MPH, Treasurer
Erin Hottenstein, Assistant Treasurer
John McKay, Secretary

Also Present:

Elizabeth Lebuhn, Associate Attorney, Hoffman,
Parker, Wilson & Carberry, P.C.

Staff Present:

Liane Jollon, Executive Director
Abby Worthen, Deputy Director
Sean Kennedy, Digital Media Specialist
Dana Turner, Health Services Director
Misty Manchester, Human Resources Director and
Interim Finance Director
Jessica Shannon, Quality Improvement Projects
Manager
Kari Lingl, Behavioral Health Provider
Katie Matus, Health Services Coordinator
Tonya Kron, Mental Health Connections Program
Manger

I. Call to Order

a. Roll Call Board of Directors

Board President, Molly Gutilla called the regular meeting to order at 5:33 p.m.

b. Welcome Guests & Attendees

c. Conflict of Interest Statement

No conflicts of interest were reported.

d. Approval of Agenda

Motion: To approve a modified agenda with consent agenda and action items to follow public comment. Moved by John McKay / Second by Joseph Prows / Carried unanimously

II. Public Comment

No public comment was given.

III. Public Hearing

a. 2025 Proposed Draft Budget Presentation

Board President, Molly Gutilla called to order the public hearing regarding the 2025 fiscal year Health District of Northern Larimer County budget on November 12, 2024, at 5:43 p.m.

Liane Jollon, Executive Director, provided a summary of the year-long strategic planning process and an overview of the Health District of Northern Larimer County's proposed 2025 budget and key updates since the November budget hearing.

Board Comment: I appreciate the staff's work to prepare the proposed budget that maintains services, internal positions, and keeps jobs with shared partners - even with property taxes decreasing.

b. Public Hearing Comment

No public comment.

Board President, Molly Gutilla, closed the public hearing regarding the fiscal year 2025 Health District of Northern Larimer County budget at 6:25 p.m.

IV. Consent Agenda

Motion: Motion to approve the October 22, 2024, Regular Meeting Minutes with the minor corrections noted by Director Hottenstein.

Moved by Joseph Prows / Second by John McKay / Carried unanimously.

V. Action Items

a. Accounting Software implementation

Liane Jollon shared that the Health District's 2024 Annual Budget included funds for a new accounting software to enhance internal accounting practices and workflows. During the October 2024 Regular Meeting, the Board approved licensing costs and customer support for Oracle NetSuite for HealthCare/Non-Profit. The implementation will be supported by Caravel, a third party that NetSuite uses for configuration, data conversion, implementation, and training for a one-time fee of \$148,000.

Motion: To approve a contract with Caravel for NetSuite configuration, conversion, implementation, and training.

Moved by Erin Hottenstein / Seconded by Joseph Prows / Carried unanimously

VI. Reports and Discussions

a. 2024 Cyber Security Assessment

The Colorado Special Districts Property and Liability Pool provides the Health District with \$200,000 in property liability coverage at no cost.

In 2019, following the completion of a cyber security assessment, the Pool began providing an additional \$1 million in cyber insurance coverage to the Health District at no cost. To maintain cyber coverage levels, the Health District must provide the Board of Directors with updates regarding the following areas:

1. Current exposure to Personally Identifiable Information (PII).
2. Progress on recommendations or findings identified in previous assessments.
3. Steps to be taken over the next 12 months regarding the district's cyber security.

Jessica Shannon, Quality Improvement Projects Manager, reviewed the *Health District Issue and Recommendation Executive Summary* from the IT Operational and Cyber Security Assessment completed by Integrated Computer Consulting (ICC) in November 2024. The Executive Summary outlined unresolved issues from prior IT assessments, which will be resolved by the end of 2024. It also identified priority areas for action over the next 12 months.

Moving forward, Mike Lynch, Support Services Manager, will oversee the IT department and will oversee the implementation of recommendations.

b. 2025 Budget Planning Timeline and Update

The 2025 budget timeline and progress were reviewed:

- November 12, 2024 – Budget hearing & board meeting
- December 10, 2024 – Board meeting and approval of the 2025 budget

Director John McKay exited the meeting at 6:35 p.m.

c. Board Governance – Policy Update

Abby Worthen, Deputy Director of Operations, presented a crosswalk of existing Board of Director policies and proposed new policies for development. She also shared a staff recommendation to form a board committee dedicated to reviewing and advancing board policy revisions and development.

The Board of Directors agreed to add a formal agenda item to the December meeting agenda to officially establish the proposed governance committee.

Director Erin Hottenstein left the meeting at 6:44 p.m.

d. 2025 HDNLC Board Member Election

Abby Worthen, Deputy Director of Operations, reported that the Health District Board of Directors must complete a formal resolution that establishes the parameters for the upcoming May election. This resolution must specify the number of seats, the election method, and the appointment of a designated elected official.

Staff recommend issuing a request for proposals for election services as soon as possible and consulting with an expert to help reduce barriers to voter participation. The goal is to develop a comprehensive election procedure before consultant availability diminishes, with a suggested timeline of finalizing the required resolution in January or February.

The Board of Directors agreed to seeking bids from elections consulting experts.

e. 2025 Board of Directors Meeting Schedule

Director Gutilla explained that during the first regular meeting of each calendar year, the Board designates its meeting times, places, and notice locations. A proposed 2025 meeting schedule was reviewed, which primarily sets meetings for the fourth Thursday of each month at 6 p.m., with some exceptions. The Board of Directors agreed to continue to discuss the 2025 meeting schedule at the December regular board meeting when all board members are present and have the opportunity to provide input.

f. Board of Directors Reports

- Molly Gutilla: Reported attending American Public Health Association (APHA) conference.
- Julie Kunce Field: No Report.
- Erin Hottenstein: No Report.
- John McKay: No report.
- Joseph Prows: Reported attending the APHA conference.

g. Liaison to PVHS/UCHealth North Report

No report.

h. Executive Committee Update

The Executive Committee reported that they had spent time working on the 2025 calendar and planning for Board of Director policy work.

i. Executive Director Staff Report

Liane Jollon, Executive Director, provided the following updates:

1. Staff are continuing to track work towards the strategic plan and develop a strategic planning dashboard.
2. A contract with Rocky Mountain Health Plans has been finalized, enabling Medicaid billing. This represents a longstanding organizational priority successfully achieved through dedicated staff efforts.

3. A Medicaid Enrollment Collaborative has been established to address system-level barriers to Medicaid re-enrollments. The collaborative, convened by Health District staff, conducted its first meeting and will continue to meet in 2025.

4. The Executive Director was appointed to the Board of Directors for Colorado Health Institute (CHI).

VII. Announcements

- a. December 10, 2024, 5:30 p.m. – Regular Meeting

Executive Session

No Executive Session held.

VIII. Adjournment

Motion: To adjourn the regular meeting at 7:11 p.m.

Moved by Joseph Prows / Second by Julie Kunce Field

AGENDA DOCUMENTATION

Meeting Date: December 10, 2024

SUBJECT: October 2024 Financial Statements

PRESENTER: Misty Manchester

OUTCOME REQUESTED: ____ Decision X Consent ____ Report

PURPOSE/ BACKGROUND

In order to monitor financial performance as a component of fulfilling the Board of Director's fiduciary responsibilities, monthly financial reports are presented to the Board of Directors for review.

Attachment(s):

- *Statements of Revenues and Expenditures – Budget and Actual*
- *Summary Financial Narratives*
- *Statements of Non- Operational Expenditures – Budget and Actual*
- *Balance Sheet*
- *Statement of Revenue and Expenditures*
- *Investment Schedule*

FISCAL IMPACT

None.

STAFF RECOMMENDATION

Accept the financial reports as presented.



Financial Reporting Package

FOR THE TEN PERIODS ENDED OCTOBER 31, 2024

Jessica Holmes, YPTC

COMPLETED ON | DECEMBER 5, 2024

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EXECUTIVE SUMMARY

HIGHLIGHTS

Health District of Northern Larimer County recognized Revenue of \$488k during the month of October 2024 and incurred Expenses of \$908k, resulting in a negative Change in Net Position of (\$420k) for the month. Year to date, the Health District has generated Revenue of \$15.5M and Expenses of \$9.9M, resulting in a positive Change in Net Position of \$5.6M so far for 2024.

In comparison to budget, Revenue was ahead of budget by \$96k for October and is ahead of budget by \$118k year to date. Due primarily to personnel vacancies and lower contracted service costs, Expenses were below budget by \$353k for October and by \$3.0M for the year so far.

As highlighted in prior months, it is important to note that 94% of all budgeted revenue for the year has already been recognized. While expenses have still been trending 23% below budget, this is expected to change as vacancies are filled and with a spike in expenses at year end. As projected, this combination has led to negative impacts to the Net Position for the past three months, a trend that will continue for the last two months of 2024.

2024 Net Impact is Forecast at \$2.38M

Based on year to date actuals and a forecast derived from annual trends, Health District is projected to end the 2024 year with a positive change to net position of \$2.38M. (Depreciation is excluded.)

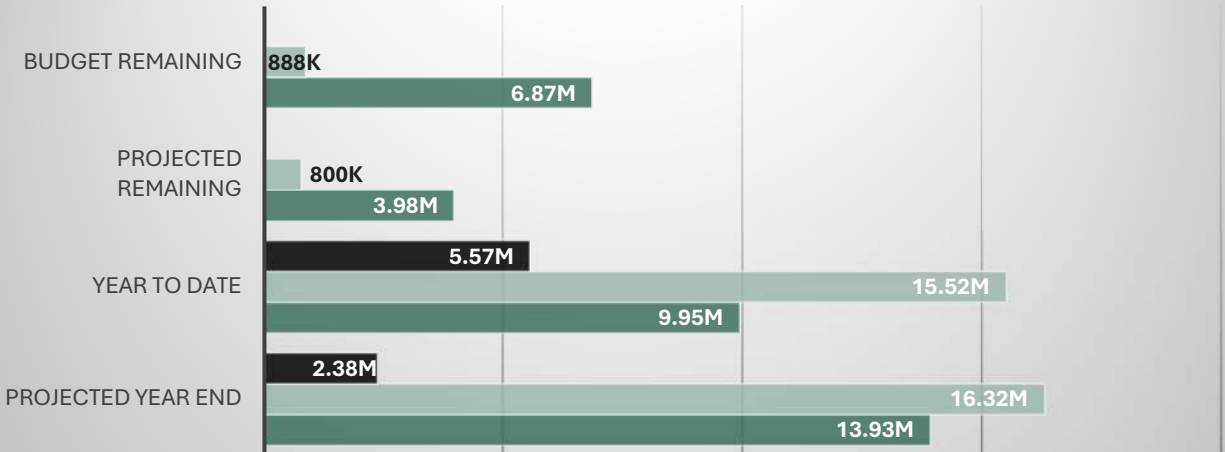


Chart: Jessica Shaver, YPTC - Source: Statement of Activities Compared to Budget

RECOMMENDATIONS & PROGRESS UPDATES

COMPLETED PROJECTS

YPTC has collaborated with the Health District to incorporate several improvements to enhance the financial transparency and health of the organization. Most notably, the following projects have been completed:

- **2025 Budget Restructure** – the budget that has been proposed for 2025 was completely overhauled to improve accuracy, provide a more realistic representation of the classification of revenues and expenses, and to align with the strategic priorities of the Board of Directors.
- **Capital Improvement Plan** – a long-term capital plan was created to identify and prioritize infrastructure needs of the Health District for the next 20 years. Additionally, a funding plan was created to ensure funds for the necessary capital expenditures are appropriated accordingly.
- **Financial Reporting** – the financial reporting package has been reimagined to focus on providing increased transparency into the financial wellbeing of the Health District. Further improvements to financial reporting are to come with the accounting software transition.
- **Finance Department Improvements** – we have implemented segregation of duties throughout the month end process, incorporated clear deadlines for completion of work, and improved information sharing through recurring meetings.

PROJECTS IN PROGRESS

YPTC and the Finance Department of the Health District also have several current projects in progress:

- **Accounting Software Transition** – thanks to the approval of the Board, the transition to NetSuite is underway. An implementation timeline and anticipated “go live” date will be shared after the project planning meeting with the Oracle NetSuite team.
- **Chart of Accounts Restructure** – as part of the NetSuite transition, YPTC will be reforming the Chart of Accounts. Currently, there are over 1,000 active general ledger accounts which makes consistently accurate coding difficult and time consuming. The restructuring will improve the categorical and programmatic coding of transactions to ultimately lead to better financial reporting which will allow management and the Board to make financially informed decisions with confidence.
- **GL Account Clean Up** – ideally, every asset, liability, and fund general ledger account should be reconciled and supported. When YPTC was engaged, reconciliations and support only existed for a handful of those accounts. At this time, the highest priority accounts have been reconciled and supported. Reconciliation of the remainder of the accounts is underway and scheduled for completion by year end to ensure accurate financial reporting and a smooth audit process for 2024, as well as a clean transition to NetSuite.
- **Payroll Software Transition** – the transition from in-house payroll processing to UKG is also underway and anticipated to complete on March 1, 2025.
- **Process Streamlining** – to increase department efficiency, several accounting processes are being streamlined. Efforts in this area will be significantly increased pending the NetSuite implementation.

FUTURE IMPROVEMENTS

Finally, YPTC and the Finance Department of the Health District have slated additional projects to make further improvements to the department, and in turn, to the organization overall:

- **Documentation of Processes and Procedures** – to ensure continuity of operations process and procedures will be documented. This project will begin as the transitions to NetSuite and UKG are completed to avoid inefficiency of time allocation.
- **Updated Financial Policies** – several financial policies adopted by the organization are no longer relevant to current operational needs and best practices (the Fixed Asset Policy, for example). YPTC recommends updating these policies to reflect current standards.
- **Finance Department Staffing Assessment** – the implementation of technologically advanced software (NetSuite and UKG) will inevitably reduce time requirements for task completion. YPTC recommends assessing true staffing needs within the department and from a consulting perspective once those projects are completed.

FINANCIAL DISCUSSIONS

STATEMENTS OF FINANCIAL POSITION

Cash & Cash Equivalents improved by 34% (a slight decline from the previous month) from the prior year due to the year-to-date positive financial performance of the Health District. This balance is anticipated to decline further throughout the remainder of 2024 as expenses will exceed revenues.

The Accounts Receivable balance has increased by \$467k from the prior year. This is due primarily to temporary changes in billing and collection processes. An assessment is in progress to determine the collectability of balances.

Deferred Revenue decreased by 61% from the previous year, this shows that the organization has been more efficient in the recognition of grant funding and able to realize the impact on the Statement of Activities.

The Current Year Change in Net Position is 68% better than prior year, which shows the impact of both increased revenues and decreased expenses in 2024.

STATEMENT OF ACTIVITIES

Revenues for October 2024 were \$488k, which is lower than the monthly average for the current year by 69%, however, this was expected given the timing of receipt of tax revenues.

Expenses for October 2024 were \$931k (depreciation included) , which is 8% below the monthly average for the current year. While expenses are in line with averages overall, there were fluctuations within programs. Mental Health Connections, Dental Services, and Health Promotion

all incurred higher expenses than average, while Community Impact and PPRE outperformed their average monthly expenses.

With Depreciation Expense *included*, the Change In Net Position for the month was (\$443k).

STATEMENT OF ACTIVITIES – ACTUAL TO BUDGET COMPARISON

Total Revenue for October 2024 was ahead of budget by 25%, however year-to-date Total Revenues are on budget. Despite revenues meeting budget overall, there are some large variances in specific revenue sources, specifically: Interest Income (ahead by 39%), Fee for Service Income (ahead by 42%), and Grant Income (behind by 35%).

Total Expenses for October 2024 were better than budget by 28% and by 23% year-to-date. While this has been a consistent trend, expenses are projected to increase for the final months of the year. Programmatically, the largest variations are within Mental Health Connections and Dental Services, accounting for 49% of the total \$3.0M variance.

With Depreciation Expense *excluded*, the Change In Net Position from Operations for the month was (\$420k).

STATEMENT OF CASH FLOWS

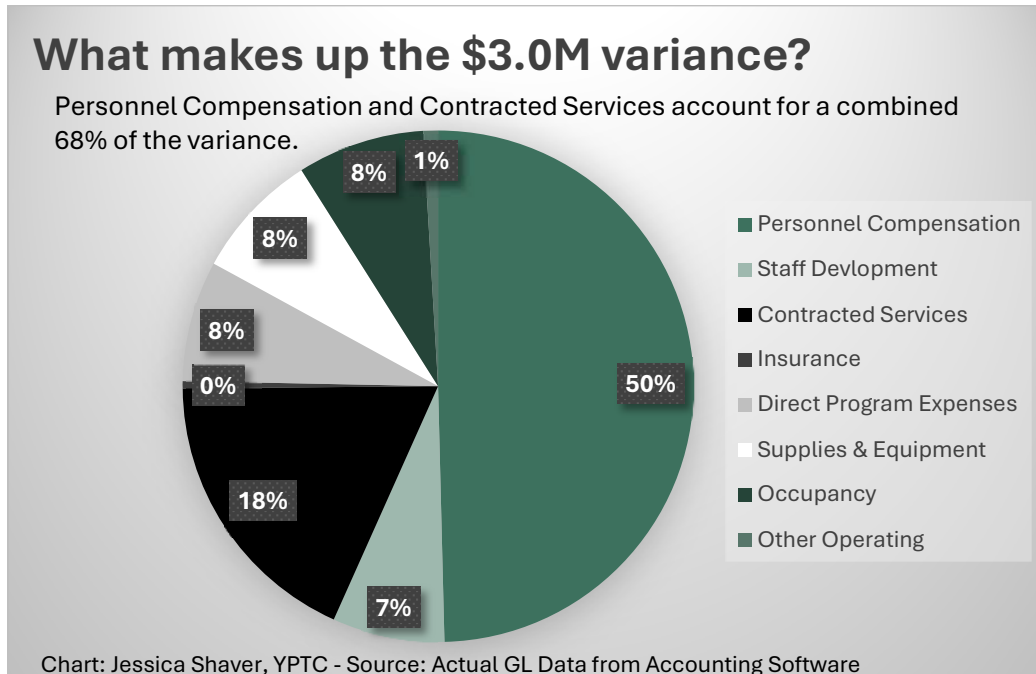
The Health District has increased Cash & Cash Equivalents by \$5.0M year to date. The October 2024 balance of \$12.6M covers over 12 months of the organization's average monthly operating expenses of \$1M.

FURTHER FINANCIAL ANALYSIS

While we are currently unable to reflect categorical expense variations directly on the Statement of Activities, through data extrapolation from the accounting software the following shows where the expense variations to budget exist at an expense category level:

Expenditures	2024 Actual	2024 Budget	\$ Variance	%
Personnel Compensation	7,840,148	9,337,399	1,497,252	16%
Staff Development	187,474	401,378	213,904	53%
Contracted Services	537,249	1,085,290	548,041	50%
Insurance	67,284	81,126	13,842	17%
Direct Program Expenses	341,000	571,439	230,439	40%
Supplies & Equipment	209,177	452,163	242,986	54%
Occupancy	433,611	676,460	242,849	36%
Other Operating	331,915	360,219	28,304	8%
Total Expenditures	9,947,858	12,965,474	3,017,617	23%

The largest areas in which expenditures do not align with the 2024 Budget are found in Personnel Compensation (due primarily to staffing vacancies) and Contracted Services. The chart below shows how much of the variance is attributed to each category:



This categorical analysis was considered in conjunction with grammatical information during creation of the 2025 Proposed Budget with the goal of delivering a more accurate budget for the 2025 year.

Health District

Of Northern Larimer County

Statements of Financial Position

As of Period Ended October 31, 2024

ASSETS	October 2024	October 2023	Change
CURRENT ASSETS			
Cash & Cash Equivalents	12,644,775	9,422,128	3,222,647
Investments	1,057,325	1,030,125	27,200
Accounts Receivable	538,368	71,602	466,765
Taxes Receivable	128,652	105,458	23,194
Prepaid Expenses	(2,394)	7,617	(10,011)
TOTAL CURRENT ASSETS	14,366,726	10,636,931	3,729,795
NON-CURRENT ASSETS			
Leases Receivable	59,120,876	59,315,527	(194,652)
Capital Assets, Net	9,695,718	9,874,666	(178,949)
Leased Assets, Net	57,632	-	57,632
TOTAL NON-CURRENT ASSETS	68,874,225	69,190,194	(315,968)
TOTAL ASSETS	83,240,951	79,827,124	3,413,827
LIABILITIES & NET POSITION			
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable	134,461	173,654	(39,193)
Payroll Liabilities	590,752	631,893	(41,141)
Deposits	21,905	15,261	6,644
Deferred Revenue	187,387	482,713	(295,327)
TOTAL CURRENT LIABILITIES	934,505	1,303,521	(369,017)
NON-CURRENT LIABILITIES			
Compensated Absences	6,621	18,413	(11,792)
Deferred Property Taxes	128,652	50,211	78,441
Deferred Leases	59,315,758	59,511,386	(195,628)
TOTAL NON-CURRENT LIABILITIES	59,451,031	59,580,010	(128,979)
TOTAL LIABILITIES	60,385,536	60,883,531	(497,995)
NET POSITION			
Beginning Net Position	17,510,830	15,762,077	1,748,754
Current Year Change in Net Position	5,344,585	3,181,517	2,163,069
TOTAL NET POSITION	22,855,415	18,943,593	3,911,822
TOTAL LIABILITIES & NET POSITION	83,240,951	79,827,124	3,413,827

Unaudited - For Management Use Only

Health District

Of Northern Larimer County

Statement of Activities

As of Period Ended October 31, 2024

	<u>October 2024</u>	<u>Year to Date</u>
REVENUE		
Property Taxes	28,914	10,573,545
State of Colorado Backfill	-	998,987
Specific Ownership Taxes	56,723	527,207
Lease Revenue	112,490	1,309,617
Interest Income	57,464	517,370
Fee for Service Income	22,380	216,109
Third Party Income	144,115	965,753
Grant Income	64,202	384,199
Donations	-	60
Miscellaneous Income	1,331	23,418
TOTAL REVENUE	487,620	15,516,266
EXPENSES		
Administration	77,714	1,061,570
Board Expenses	8,604	102,882
Mental Health Connections	192,066	2,037,113
Dental Services	294,696	3,185,562
Integrated Care (MHSA/PC)	91,783	929,969
Health Promotion	39,176	479,148
Community Impact	72,382	637,711
Program Assessment & Evaluation	33,916	268,521
Health Care Access	78,579	761,745
Resource Development	3,709	38,663
Leased Offices	10,097	126,856
Contingency - Operational	-	36,366
Grants	5,198	281,752
Depreciation Expense	22,910	223,822
TOTAL EXPENSES	930,828	10,171,680
CHANGE IN NET POSITION	(443,209)	5,344,585

Unaudited - For Management Use Only

Health District
Of Northern Larimer County
Statement of Activities

Actual to Budget Comparison
As of Period Ended October 31, 2024

	Current Month				Year to Date				Annual	Remaining
	Budget	Actual	Variance	%	Budget	Actual	Variance	%	Budget	Funds
REVENUE										
Property Taxes	45,196	28,914	(16,282)	-36%	10,626,960	10,573,545	(53,415)	-1%	10,685,198	111,653
State of Colorado Backfill	-	-	-	0%	1,031,897	998,987	(32,910)	-3%	1,031,897	32,910
Specific Ownership Taxes	58,245	56,723	(1,522)	-3%	504,390	527,207	22,818	5%	650,000	122,793
Lease Revenue	127,666	112,490	(15,176)	-12%	1,276,665	1,309,617	32,952	3%	1,531,998	222,381
Interest Income	40,000	57,464	17,464	44%	372,500	517,370	144,870	39%	415,000	(102,370)
Fee for Service Income	15,212	22,380	7,168	47%	152,119	216,109	63,989	42%	182,543	(33,566)
Third Party Income	82,286	144,115	61,829	75%	822,858	965,753	142,896	17%	987,429	21,676
Grant Income	20,831	64,202	43,371	208%	589,930	384,199	(205,731)	-35%	895,620	511,421
Donations	-	-	-	0%	-	60	60	0%	-	(60)
Miscellaneous Income	2,050	1,331	(719)	-35%	20,500	23,418	2,918	14%	24,600	1,182
TOTAL REVENUE	391,486	487,620	96,133	25%	15,397,819	15,516,266	118,447	1%	16,404,285	888,020
OPERATING EXPENSES										
Administration	113,664	77,714	35,950	32%	1,137,842	1,061,570	76,273	7%	1,365,171	303,601
Board Expenses	12,253	8,604	3,648	30%	122,527	102,882	19,645	16%	173,032	70,150
Mental Health Connections	273,711	192,066	81,645	30%	2,738,139	2,037,113	701,026	26%	3,289,543	1,252,430
Dental Services	395,500	294,696	100,804	25%	3,955,000	3,185,562	769,438	19%	4,746,000	1,560,438
Integrated Care (MHSA/PC)	113,638	91,783	21,855	19%	1,134,777	929,969	204,808	18%	1,362,252	432,283
Health Promotion	70,135	39,176	30,959	44%	702,473	479,148	223,325	32%	843,104	363,956
Community Impact	96,354	72,382	23,972	25%	964,140	637,711	326,429	34%	1,157,452	519,741
Program Assessment & Evaluation	42,722	33,916	8,806	21%	427,217	268,521	158,696	37%	535,161	266,640
Health Care Access	107,433	78,579	28,853	27%	1,021,099	761,745	259,354	25%	1,236,564	474,819
Resource Development	4,941	3,709	1,233	25%	49,411	38,663	10,748	22%	59,293	20,630
Leased Offices	11,634	10,097	1,537	13%	147,338	126,856	20,482	14%	170,605	43,749
Contingency - Operational	-	-	-	0%	-	36,366	(36,366)	0%	500,000	463,634
Grants	19,414	5,198	14,216	73%	565,512	281,752	283,760	50%	1,377,309	1,095,558
TOTAL OPERATING EXPENSES	1,261,398	907,918	353,480	28%	12,965,474	9,947,858	3,017,616	23%	16,815,486	6,867,628
CHANGE IN NET POSITION FROM OPERATIONS	(869,912)	(420,299)	449,613	52%	2,432,344	5,568,408	3,136,063	129%	(411,201)	

Does not include Depreciation expense.

Unaudited - For Management Use Only

Health District

Of Northern Larimer County

Statement of Cash Flows

As of Period Ended October 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	October 2024
Total Change in Net Position	5,344,585
Adjustments to Reconcile Change in Net Assets to Net	
Cash Provided by (Used in) Operating Activities:	
Depreciation & Amortization	223,822
Accounts Receivable	10,535,794
Prepaid Expenses	81,462
Accounts Payable	(39,916)
Payroll Liabilities	(117,586)
Accrued Liabilities	(59,249)
Deferred Revenue	(10,898,345)
Net Cash Provided by (Used in) in Operating Activities	5,070,568
 CASH FLOWS FROM INVESTING ACTIVITIES	
Investments	(24,947)
Purchase of Fixed Assets	(72,341)
Net Cash Provided by (Used in) Investing Activities	(97,287)
 CASH FLOWS FROM FINANCING ACTIVITIES	
Net Change in Debt	-
Net Cash Provided by (Used in) Financing Activities	-
 Net Cash Increase (Decrease) for Period	4,973,280
Beginning Cash & Cash Equivalents	7,671,495
Ending Cash & Cash Equivalents	12,644,775

Unaudited - For Management Use Only



AGENDA DOCUMENTATION

Meeting Date: December 10, 2024

SUBJECT: Resolution 2024-09: Adopt Budget and Appropriate Sums of Money

PRESENTER: Liane Jollon

OUTCOME REQUESTED: ☒ Decision ☐ Consent ☐ Report

PURPOSE/ BACKGROUND

A resolution by the Health District Board of Directors is required for adopting an annual budget and the Board of Directors must appropriate funding from the general fund for the 2025 budget year.

Per Colorado Revised Statue 29-1-101 a budget for each special district is required to be submitted to the Division of Local Government on an annual basis. The annual budget must contain revenues, expenditures, and fund balances. Each budget must also contain a message of significant budget issues for the year, the basis of accounting, and any leases that the district is involved in.

- The 2025 budget document must be adopted by December 15, 2024.
- Per CRS 29-1-108, Section 4 – The appropriations for the budget year must be made by December 31st for the following budget year.

Attachment(s): Resolution 2024-09_Adopt Budget and Appropriate Sums of Money

FISCAL IMPACT

N/A

STAFF RECOMMENDATION

Staff recommends the Board of Directors adopt the proposed resolution for the 2025 Health District of Northern Larimer County Budget and Appropriate Sums of Money in the amount of \$24,115,285.



**Health District of Northern Larimer County
Resolution No. 2024-09**

**A Resolution of the Board of Directors of the Health District of Northern Larimer County
Adopting a Budget for the Health District of Northern Larimer County for the 2025
Budget Year and Appropriating Sums of Money in the Amount and for the Purpose Set
Forth Below**

Whereas, a proposed budget has been timely submitted to the Board of Directors of the Health District of Northern Larimer County (the "Health District") for its consideration;

Whereas, upon due and proper notice, published and posted in accordance with the Local Government Budget Law, the proposed budget was open for inspection by the public at a designated place;

Whereas, a public hearing was held on November 12, 2024, and interested taxpayers were given the opportunity to file or register any objection to the proposed budget;

Whereas, any increases in expenditures have been balanced by increases in revenues to maintain a balanced budget as required by law; and

Whereas, it is required by law and necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Health District.

Now, Therefore, be it Resolved by the Board of Directors of the Health District of Northern Larimer County that:

Section 1. The budget as submitted, amended, and summarized is hereby approved and adopted as the budget of the Health District for the calendar year beginning on the first day of January 2025 and ending on the last day of December 2025.

Section 2. The sum of \$24,115,285 is hereby appropriated from the general governmental fund balance to the general fund.

Adopted this 10th day of December, 2024.

Molly Gutilla, President

Attest:

John McKay, Secretary



AGENDA DOCUMENTATION

Meeting Date: December 10, 2024

SUBJECT: Resolution 2024-10: Set Mill Levies

PRESENTER: Liane Jollon

OUTCOME REQUESTED: ☒ **Decision** ☐ **Consent** ☐ **Report**

PURPOSE/ BACKGROUND

Per Health District Bylaws Section 3. Financial Powers: The Health District shall have all general and special financial powers granted to statutory health services districts under C.R.S. 32-1-1101, 1103, as amended from time to time.

After the Board of Directors of the Health District of Northern Larimer County has adopted the proposed 2025 budget, the Executive Director must receive authorization and direction to certify to the Larimer County Commissioners that the mill levies for the Health District have been determined and set.

The amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$10,761,432.

The 2024 net valuation for assessment for the Health District, as certified by the County Assessor, is \$4,966,050,896.

Attachment(s): Resolution 2024-10 Set Mill Levies

FISCAL IMPACT

N/A

STAFF RECOMMENDATION

Staff recommends the Board of Directors adopt the proposed resolution to set the mill levies for the Health District of Northern Larimer County.



**Health District of Northern Larimer County
Resolution No. 2024-10**

A Resolution of the Board of Directors of the Health District of Northern Larimer County Setting the Mill Levy for the Health District of Northern Larimer County for the 2025 Budget Year

Whereas, the Board of Directors of the Health District of Northern Larimer County (the "Health District") adopted the annual budget in accordance with the Local Government Budget Law on December 10, 2024;

Whereas, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$11,361,432; and

Whereas, the 2024 valuation for assessment for the Health District, as certified by the County Assessor, is \$4,930,871,074.

Now Therefore be it Resolved by the Board of Directors of the Health District of Northern Larimer County that:

Section 1. That for the purpose of meeting all general operating expenses of the Health District during the 2025 budget year, there is hereby levied a tax of 2.167 mills upon each dollar of the total valuation for assessment of all taxable property within the Health District for the year of 2024.

Section 2. That the Executive Director is hereby authorized and directed to immediately certify to the County Commissioners of Larimer County, Colorado, the mill levies for the Health District as hereinabove determined and set.

Adopted this 10th day of December, 2024.

Molly Gutilla, President

Attest:

John McKay, Secretary



AGENDA DOCUMENTATION

Meeting Date: December 10, 2024

SUBJECT: Resolution 2024-11: Fund Balance Policy

PRESENTER: Liane Jollon

OUTCOME REQUESTED: ☒ **Decision** ☐ **Consent** ☐ **Report**

PURPOSE/ BACKGROUND

Per Health District Bylaws Section 3. Financial Powers: The Health District shall have all general and special financial powers granted to statutory health services districts under C.R.S. 32-1-1101, 1103, as amended from time to time.

To maintain the financial stability of the Health District of Northern Larimer County, the proposed Fund Balance Resolution outlines the guidelines for maintaining an adequate assigned fund balance to ensure uninterrupted operations and financial resilience.

Attachment(s): Resolution 2024-11_Fund Balance Policy

FISCAL IMPACT

The resolution will classify the General Fund into the following reserve categories annually as part of the Budget process: Nonspendable Funds (if applicable), Restricted Funds, Committed Funds, Assigned Funds, Capital Funds, and Unassigned Funds. The policy also ensures that between 4-6 months of operating expenditures are assigned and outlines actions should the assigned operating reserves fall above or below the established threshold.

STAFF RECOMMENDATION

Staff recommends the Board of Directors adopt the proposed Fund Balance Resolution.



**Health District of Northern Larimer County
Resolution No. 2024-11**

A Resolution of the Board of Directors of the Health District of Northern Larimer County Approving a Fund Balance Policy

Whereas, the Board of Directors of the Health District of Northern Larimer County wishes to approve a fund balance policy to maintain fiscal stability of the District.

Now Therefore be it Resolved by the Board of Directors of the Health District of Northern Larimer County that:

Section 1. The Fund Balance Policy is hereby adopted and approved in the form attached hereto.

Adopted this 10th day of December, 2024.

Molly Gutilla, President

Attest:

John McKay, Secretary



Fund Balance Policy

FUND BALANCE POLICY

PURPOSE

The purpose of this Fund Balance Policy is to maintain the fiscal stability of the Health District of Northern Larimer County (Health District) by establishing guidelines for the classification of the Health District's General Fund in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54: "Fund Balance Reporting and Governmental Fund Type Definitions." As well as maintaining adequate reserve balances to ensure uninterrupted operations, safeguarding the health services provided to our community, and solidifying financial resilience for the organization.

DEFINITIONS

The General Fund balance is a measurement of available financial resources and is the difference between the Health District's total assets and total liabilities. GASB Statement No. 54 distinguishes fund (reserve) balance classification based on the constraints that control the purpose for which specified amounts can be expended. Beginning with the most restrictive constraints, reserve balance amounts will be reported in the following categories:

1. Nonspendable Fund Balance – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. *(Health District does not currently have a balance in this classification.)*
2. Restricted Reserve – funds that are restricted to specific purposes that are (a) externally imposed by creditors, grantors, contributors, laws or regulations or (b) imposed by law through constitutional provisions or enabling legislation. *(Colorado's constitutional amendment: The Taxpayer's Bill of Rights-TABOR)*
3. Committed Fund Balance – amounts that can only be used for specific purposes imposed by formal action of the Health District's Board of Directors (Board) or amounts restricted by contractual obligations. Funds can only be used for other purposes if the same formal action is taken by the Board.
4. Assigned Fund Balance – amounts that are constrained by the intent to be used for specific purposes but are not restricted or committed. Intent should be expressed by (a) the Board, or (b) another governing body (i.e. budget or finance committee).
 - a. Assigned Reserves in the Health District's Appropriation of Governmental Fund Balance on the budget consist of two categories in an effort to keep the amounts separate and applied to their intended purposes.
 - b. Those classifications are: Assigned Reserves and Capital Reserves.
5. Unassigned Fund Balance – residual classification for the remainder of the General Fund. Funds that have not been restricted, committed, or assigned.

POLICY STATEMENT

The Health District will classify the General Fund into the following reserve categories annually as part of the Budget process: Nonspendable Funds (if applicable), Restricted Funds, Committed Funds, Assigned Funds, Capital Funds, and Unassigned Funds.

RESTRICTED FUNDS

The Taxpayer's Bill of Rights (TABOR) Amendment in Colorado requires state and local governments to reserve 3% of their fiscal year spending and restrict its use to expenditures resulting from declared emergencies, such as natural disasters or public health pandemics. The Health District has restricted funds in accordance with this law.

COMMITTED FUNDS

The Health District did not commit funds for the upcoming calendar year. The decision to utilize Committed Funds will be reevaluated during future year budget proceedings.

ASSIGNED FUNDS

The Health District shall maintain an Assigned Funds balance of four to six months of annual operating expenditures to:

1. Provide sufficient cash flow for daily financial needs.
2. Mitigate current and future risks to financial stability.
3. Ensure the continued delivery of essential health services.
4. Maintain financial flexibility during unexpected events or revenue shortfalls.

ASSIGNED FUNDS CALCULATION

The Assigned Funds balance shall be calculated annually during the budget adoption process for the upcoming calendar year. The calculation method to be used is as follows:

1. Total budgeted operating expenditures for the upcoming year, divided by twelve months of the year, multiplied by four to six months.
 - a. $(\text{Total Budgeted Expenditures} / 12) \times 4 \text{ to } 6 = \text{Assigned Funds}$
2. The target range for the Assigned Funds is four to six months worth of operating expenditures, this includes:
 - a. Personnel Compensation (salaries, wages, benefits, taxes, development)
 - b. Contracted Services
 - c. Insurance
 - d. Program Operations
 - e. Supplies and Equipment
 - f. Occupancy (facilities, utilities, repair, maintenance)
 - g. Other Operating Expenses (all other recurring operational costs)

MAINTAINING THE ASSIGNED FUNDS BALANCE

The target range for the Assigned Funds will be a minimum of four months of operating expenditures and a maximum of six months of operating expenditures.

1. If the Assigned Funds balance falls below the minimum four-month threshold, the Health District shall:
 - a. Develop a restoration plan.
 - b. Implement the restoration plan to replenish the fund balance.
 - c. Potentially reduce non-essential expenditures.
 - d. Explore additional revenue sources.
2. If the Assigned Funds balance exceeds the maximum six-month threshold, the Health District may:
 - a. Transfer excess funds to the Capital Funds to fund capital improvement projects.
 - b. Invest in one-time infrastructure or equipment needs.
 - c. Temporarily reduce certain revenue sources.
 - d. Create Committed Funds or Assigned Funds for specific purposes.
 - e. Provide funds to community organizations that provide health services to District residents within the Health District's boundaries.

ANNUAL REVIEW AND ADJUSTMENT OF ASSIGNED FUNDS

During the budget adoption process, the Health District's Board of Directors shall:

1. Review the current Assigned Funds balance.
2. Evaluate the projected operating expenditures for the upcoming year.
3. Adjust the Assigned Funds balance as necessary based on the calculation method provided in the Assigned Funds Calculation section above.
4. Ensure compliance with the four to six month target range and take aforementioned actions highlighted in the Maintaining the Assigned Funds Balance section should the fund balance not meet the required target range.

CAPITAL FUNDS

To ensure availability of funds for significant infrastructure investments identified, prioritized, and estimated within the Health District's Capital Improvement Plan (completed annually as part of the budget process), the Capital Funds balance will be funded based on projections of capital needs for the upcoming years.

The Capital Improvement Plan will be evaluated annually to ensure relevancy, accuracy, and adaptation to organizational needs, community needs, and best practices.

UNASSIGNED FUNDS

Funds remaining in the General Fund after all restrictions, commitments, and assignments have been accounted for will be classified to Unassigned Funds. These funds have no contingent or intended uses and can be spent as needed, reclassified to another fund, or considered to be an excess of the Assigned Funds balance and used as described in Assigned Funds: Maintaining the Assigned Funds Balance #2.

FUND BALANCE REPORTING AND DOCUMENTATION

The Health District's annual budget package shall include the following information:

1. Current balance of the General Fund overall as well as the balances of the Nonspendable Funds (if applicable), Restricted Funds, Committed Funds, Assigned Funds, Capital Funds, and Unassigned Funds.
2. Calculation methodology for the funds in those classifications.
3. Justification for the funds in those classifications.

In addition to the annual budget documentation, the Health District will also include detailed information regarding the fund balances through:

1. Comprehensive Annual Financial Report (CAFR)
2. Regular financial reports to the Board of Directors.

ORDER OF EXPENDITURE OF FUNDS

When multiple categories of fund balances are available for an expenditure, the Health District will expend from the most restricted fund category first before proceeding to the next category with available funds for that expenditure.

For example, in the event of a natural disaster, expenses incurred would be funded first by the Restricted Fund (as allowed by TABOR), then by the Assigned Fund.

EXCEPTIONS AND EMERGENCY PROVISIONS

In extraordinary circumstances such as, but not limited to: natural disasters, significant public health emergencies, unexpected major infrastructure failures, the Health District's Board of Directors may temporarily deviate from this policy to protect public health and safety, ensure continuity of essential services, and address immediate critical needs resulting from the extraordinary circumstance.

Any such deviation from this policy shall be:

1. Documented with clear rationale.
2. Presented to and formally approved by the Board of Directors.
3. Accompanied by a plan to restore the fund balances.

POLICY REVIEW AND COMPLIANCE

This Fund Balance Policy shall be reviewed at least every three years by the Health District's financial management and the Board of Directors to ensure continued relevance, alignment with best practices, and compliance with current financial regulations.

This policy shall be implemented in compliance with:

1. Governmental Accounting Standards Board (GASB) codification.
2. Generally Accepted Accounting Principles (GAAP) codification.
3. State and local financial regulations.

FUND BALANCE POLICY ADOPTION

This Fund Balance Policy will become effective for the Health District of Northern Larimer County upon formal adoption by the Board of Directors and shall remain enforced until formally modified or rescinded.

Adopted by Board Resolution: _____ **Last Reviewed:** _____ **Next Review:** _____

Signatures of Health District of Northern Larimer County's Board of Directors

Board President: _____

Board Member: _____

Board Member: _____

Board Member: _____

Board Member: _____



AGENDA DOCUMENTATION

Meeting Date: December 10, 2024

SUBJECT: 2024 Audit Engagement

PRESENTER: Misty Manchester

OUTCOME REQUESTED: ☒ **Decision** ☐ **Consent** ☐ **Report**

PURPOSE/ BACKGROUND

In accordance with CRS § 29-2-606, Special Districts are required to conduct and submit audits to the state auditor.

The Health District received a proposed SOW from CliftonLarsonAllen LLP to audit the fiscal year 2024:

- Financial statements of governmental activities
- The major fund of the Health Services District of Northern Larimer County
- Related notes to the financial statements

Attachment(s): CliftonLarsonAllen LLC_2024 Audit Statement of Work

FISCAL IMPACT: Fees for services outlined in the scope of work: \$25,765.

STAFF RECOMMENDATION

Staff recommends the Board of Directors approve the agreement with CliftonLarsonAllen LLC to perform 2024 audit services as outlined in the attached statement of work.



December 3, 2024

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated January 30, 2023, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Health Services District of Northern Larimer County ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended December 31, 2024.

Allison Slife is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the governmental activities and the major fund, which collectively comprise the basic financial statements of Health Services District of Northern Larimer County, and the related notes to the financial statements as of and for the year ended December 31, 2024.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The following RSI will be subjected to certain limited procedures, but will not be audited.

- Management's discussion and analysis.
- Budgetary comparison schedules.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of the required supplementary information (RSI).
- Assistance with GASB 87, Leases, entries (if requested)
- Assistance with GASB 96, SBITAs, entries (if requested)
- Assistance with implementation of GASB 101, Compensated Absences (if requested)

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audits will be conducted in accordance with U.S. GAAS. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or

error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls
- Revenue recognition

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

You are responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities and safeguarding assets. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations, and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains,

and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to

municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

In accordance with Section 1861(v)(1) of the Social Security Act, the Secretary and Comptroller General have access, upon request, to the contract and to the books, documents, and records of CLA that are necessary to verify the nature and extent of the costs of services furnished under this contract. This will remain applicable until the expiration of four years after the services furnished under this contract.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Fees

Our professional fee is \$25,765.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your

personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Audit of financial statements	\$25,765.00
Financial statement preparation	\$0.00
Assistance with GASB 87, Lease, entries (if requested) - will be billed at our hourly rates	\$0.00
Assistance with GASB 96, SBITAs, entries (if requested) - will be billed at our hourly rates	\$0.00
Assistance with implementation of GASB 101, Compensated Absences (if requested) - will be billed at our hourly rates	\$0.00
Bill to be mailed on	Amount to be billed
January 2025	\$8,588.33
March 2025	\$8,588.33
May 2025	\$8,588.34

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of Health Services District of Northern Larimer County.

CLA

CLA

Allison Slife

Allison Slife, Principal

SIGNED 12/3/2024, 8:16:18 AM MST

Client

Health Services District of Northern Larimer
County

SIGN:

Molly Gutilla, Board President

DATE:

Health Services District of Northern Larimer
County

SIGN:

Misty Manchester, Human Resources Director/
Interim Finance Director

DATE:



AGENDA DOCUMENTATION

Meeting Date: December 10, 2024

SUBJECT: Resolution 2024-12: Board Policy Committee

PRESENTER: Alyson Williams

OUTCOME REQUESTED: ☒ **Decision** ☐ **Consent** ☐ **Report**

PURPOSE/ BACKGROUND

During the January 23, 2024, regular meeting of the Board of Directors, the Board established a Board Public Policy Committee and appointed the Board President and Board Assistant Treasurer. With the 2025 legislative session beginning in January, the Board Policy Committee may begin to meet again.

Board Policy 99-7 Section: POLICY, Process: *In order to comport with the section related to “When time does not allow for discussion at a regularly scheduled board meeting,” the Policy Committee is made up of two members of the Board who can meet at an agreed-upon cadence in order to engage in policy work between regular meetings. Per 99-7, any direction given by the Policy Committee is subject to ratification or withdrawal by the full Board at its next public meeting. The Board will continue to receive regular electronic communication regarding updates during legislative session and a Bill Matrix.*

Attachment(s): Board Policy 99-7 and Resolution 2024-12

FISCAL IMPACT: N/A

STAFF RECOMMENDATION: In accordance with Board Policy 99-7, staff recommends that the Board move to adopt Resolution 2024-12 to establish and appoint two Board members to the Board Public Policy Committee, the first being the President (or the Vice President as the President's designee) and the second being a member to be selected by a majority of the Board.



**Health District of Northern Larimer County
Resolution No. 2024-12**

A Resolution of the Board of Directors of the Health District of Northern Larimer County Formally Establishing and Appointing Board Members to the Board Public Policy Committee

Whereas, the Board of Directors of the Health District of Northern Larimer County wishes to establish a Board Public Policy Committee in furtherance of Board Policy 99-7; and

Whereas, the Board wishes to appoint two Board members to the Board Public Policy Committee.

Now Therefore be it Resolved by the Board of Directors of the Health District of Northern Larimer County that:

Section 1. The Board Public Policy Committee is hereby established in furtherance of Board Policy 99-7.

Section 2. On behalf of the District, the following Board members are hereby appointed to the Board Public Policy Committee for the 2025 legislation session:

- a. _____; and
- b. _____.

Adopted this 10th day of December, 2024.

Molly Gutilla, President

Attest:

John McKay, Secretary



99-7 Pol: Establishing and Communicating a Position on Policy Issues

Adopted December 14, 1999

Amended January 25, 2022

Purpose of Policy: Outlines procedures by which the Health District of Northern Larimer County establishes and communicates positions related to policy issues as allowed under Internal Revenue Service (IRS) regulation and state law, as well as briefly discusses positions on ballot issues.

Introduction: The Health District of Northern Larimer County recognizes that the policies determined by legislatures and other governmental bodies can sometimes have a significant impact on the health status of our community or on the organization. The Board of Directors of the Health District have determined that it is part of their responsibility to review the implication of key policy proposals and determine whether the Health District will take an official position on all or part of proposal.

In general, the process will be that staff will review policies and legislation at the federal, state, or local level that are likely to have a significant impact on either the health status of our community or on the Health District, and present them to the Board for consideration. During the state legislative session, staff will be responsible for presenting to the Board a matrix of issues of potential importance, sorted by priority. For issues with the greatest potential impact, when time allows, staff will create a balanced, evidence-based policy document regarding the issue and its impact on the health of our community (or on our organization) for Board consideration. After careful deliberation of the possible health (or organizational) implications of any particular policy change, the Board will make the decision about whether to take a position, or not, and if so, what position to take. Staff will generally communicate any stances taken by the Board. The process is based on the procedures outlined below.

Prioritization Method for Legislation during Legislative Session

During a legislative session of the Colorado General Assembly, a staff policy committee, comprised of the Executive Director, the Director overseeing Policy, the Medical Director, and the Policy Coordinator, prioritize bills of interest to the Health District. Upon agreement of the committee, bills are prioritized as follows:

Priority 1: Issues with a potentially significant impact on the health status of the community (or a potentially significant impact on Health District operations).

Priority 2: Issues that will potentially have an impact, though less significant, on the health status of the community (or a less significant impact on Health District operations).

Priority 3: Other health or Health District operations issues.

Bills that are prioritized by the staff policy committee will be presented to the Board on a legislative matrix, which will include where the bill is in the legislative process, a simple description, the priority level, and the bill sponsors.

The Policy Strategy Team will determine for which bills staff will develop appropriate policy documents.

Board members may request, by consensus, to re-prioritize bills listed on the matrix (or not listed on the matrix).

POLICY

Process

When time allows for a quality, balanced analysis by staff on a particular policy issue for discussion and action at a regularly scheduled board meeting.

When policy issues of significant importance to the Health District are identified (Priority 1 bills or other important issues), the appropriate staff member, under the direction of the staff policy committee, will develop a thorough, balanced, written analysis (including readily available evidence) for presentation at a regularly scheduled board meeting. The analysis will include, at a minimum, background information on the issue, readily available evidence, and reason to support or oppose the policy. If requested by the current Board, staff will attach a memo with a recommended position and recommended actions for the Board to consider.

The appropriate staff member, at the direction of the Executive Director, will present the analysis to the Board and answer questions for discussion. Usually the analysis will be presented by the Policy Coordinator.

Following Board discussion, the Board, by motion, may decide to take one of the following positions: Strongly Support, Support, Oppose, Strongly Oppose, or No Position (Neutral). The Board may also decline to take a position or may decide to take a position on specific portions or particular concepts within a bill or issue rather than take position on a bill or issue.

When a position is taken by the Board, the Policy Coordinator or authorized designee will:

1. Share position with appropriate policymakers
2. Share policy documents with appropriate policymakers
3. Post policy document(s) and position on Health District website, per Board Policy 01-02.

When a position of Strongly Support or Strongly Oppose is taken, and occasionally when a position of Support or Oppose is taken, the Policy Coordinator or Director overseeing Policy, and/or other staff, as designated by the Executive Director, may also:

1. Testify at committee meetings on position and concerns
2. Make phone calls, send emails or visit personally with appropriate policymakers
3. Share analysis with other legislators
4. Coordinate efforts with other organizations and advocates working on the issue

The Board may also decide to specifically direct staff actions different from those listed above.

Staff will continue to track these policy issues until the policy has passed or been defeated and will present bill status and highlight changes for the Board as needed.

When time does not allow for full written analysis by staff on a particular policy issue, but time allows for discussion and action at a regularly scheduled board meeting.

When issues of significant importance to the Health District are identified (Priority 1 bills or other important issues), but when there is not adequate time for a full analysis as described above before the next scheduled board meeting, staff may draft a short policy summary or brief. This document will include basic background information and issues that are known at the time of drafting. The summary may include or be a product developed by one or more outside organizations, if approved by the staff policy committee. The document will explicitly state that it is not a complete analysis of the issue.

The appropriate staff member, at the direction of the Executive Director, will present the document to the Board and answer questions for discussion. Usually the presenter will be the Policy Coordinator.

Following discussion, the Board may decide that further analysis is needed and may direct staff to complete a full analysis of the issue. That analysis may be presented at the following scheduled board meeting or action may be taken per the section, below: *When time does not allow for discussion at a regularly scheduled board meeting.*

The Board may decide that the short summary provided enough information for the Board to make an informed decision on the bill or policy issue. The Board may then, by motion, take a position as described in the previous section: *When time allows for a quality, balanced analysis by staff on a particular policy issue for discussion and action at a regularly scheduled board meeting.*

Staff will continue to track these policy issues until the policy has passed or been defeated and will present bill status and highlight changes for the Board as needed.

When time does not allow for discussion at a regularly scheduled board meeting.

There are occasions where the policy making process does not allow time for discussion at a regularly scheduled board meeting or where the Board may elect to defer a decision and action until a full analysis is developed but *before* the next board meeting. The Executive Director, or under the direction of the Executive Director, the Director overseeing Policy, or Policy Coordinator, will contact the President of the Board of Directors and inform them of the issue and proposed action.

The President may request that one of the following occurs:

1. No action will be taken.
2. If timeline allows, a special meeting may be called to discuss the issue (72 hours posted notice is required).
3. If the timeline does not allow for a special meeting, or a special meeting does not appear to be warranted in the opinion of the President of the Board, in consultation with the Executive Director, (for example, because the Board has previously considered the issue and issued its

general opinion, or because the issue has a clear and important health impact and the Board President anticipates full Board consensus, but the issue is moving too fast for full Board action), the President of the Board or, in the President's absence, the Vice President, may give direction to the Executive Director, which direction will be subject to ratification or withdrawal by the Board at its next public meeting.

Testifying before a government or regulatory body as an Official Representative of the Health District in support or opposition of specific policy

In the event that the Health District has the opportunity to provide testimony in support for or opposition to a specific policy in front of a governmental or regulatory body, Board members or designated staff will limit their testimony to the official Board position and relevant facts as described in the policy document. Designated staff members who are requested to answer questions from a policymaker may answer those questions in a manner that is consistent with the Board's position and the facts from the policy document. Per Colorado law, regular testimony (more than three appearances) before a Colorado General Assembly committee or other board or commission must be made by an individual registered with the State of Colorado as a lobbyist. Testimony will be coordinated by the Policy Coordinator, with Executive Director approval (or Board approval if appropriate). No staff representing the Health District's position is to testify before a governmental or regulatory body without Executive Director approval. Any person who testifies shall submit a report to the Policy Coordinator.

Grassroots Lobbying

Should the Board take a special interest in a particular issue, they may direct staff to engage in grassroots lobbying, as allowed under IRS and other regulations. Grassroots lobbying is defined by the IRS as attempting to influence any legislation through attempts to affect the opinions of the general public or any segment thereof. Communication is considered grassroots when:

1. It refers to a specific piece of legislation,
2. Reflects a position on this legislation, and
3. Encourages the recipient of the message to take a specific action.

All three requirements must be met for the communication to qualify as grassroots lobbying.

Grassroots lobbying will be undertaken only on issues where a position of strongly support or strongly oppose has been taken and only under the explicit direction of the Board. These activities will be handled by the Director overseeing Policy, the Policy Coordinator, and the Communications Director (as needed) under the supervision of the Executive Director.

The Board may direct staff as follows:

Grassroots I: Send or share advocacy action messages with constituents, specific groups or other interested individuals. These messages may originate with the Health District or may be messages created by others and forwarded. These may be communicated via email, fax, phone, or in-person.

Grassroots II: Actively organize individuals and groups to advocate for our position. This could include soliciting individuals or groups to offer testimony, organizing letter writing campaigns, demonstrations or other coordinated efforts.

Grassroots III: Create (and then lead) a coalition of interested individuals to advocate for our position.

If grassroots lobbying is undertaken, staff will keep careful track of all resources expended in the manner required by law, which may be different from regular lobbying reporting regulations.

Action on Ballot or Candidates

Special districts, like other government bodies, are greatly restricted from expending money (including staff time) on ballot issues by the Fair Campaign Practices Act (which should be reviewed carefully if ballot positions are considered) and are not allowed to become involved in candidates' elections. The Board may direct staff to prepare a balanced analysis on ballot issues of official concern (referring to the definition of "official concern" in current law) and may pass a non-binding resolution in support or opposition of a ballot measure, announcing the position in the same way that other decisions are announced. As with all resolutions concerning policy issues, it will be published electronically on the Health District website. No staff time or monies may be expended in promoting this position.

Monitoring and Reporting Time and Finances Spent on Legislative Issues

Per applicable IRS regulations, the Policy Coordinator will report all time spent and funds expended on direct lobbying and grassroots lobbying, if any, to the Health District Finance Director. IRS regulations dictate expenditure limits for both direct and grassroots lobbying, thus these figures must be tracked by appropriate Health District staff. Registered lobbyists will also report expenditures to the Colorado Secretary of State, as required by law.

Adopted, this 14th day of December, A.D., 1999

Amended, this 22nd day of August, A.D., 2000

Amended, this 22nd day of January, A.D., 2001

Amended, this 30th day of September, A.D., 2003

Amended, this 15th day of February, A.D., 2006

Amended, this 13th day of December, A.D., 2013

Amended, this 22nd day of January, A.D., 2019

Amended, this DD day of Month, A.D., 2022

Attested by:

DocuSigned by:

Michael D. Liggett

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Michael D. Liggett, Esq. President

DocuSigned by:

Molly Gutilla

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Molly Gutilla, MS, DrPH, Vice President

DocuSigned by:

Celeste Kling

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Celeste Kling, JD, Liaison to PVHS Board

DocuSigned by:

Joseph Prows

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Joseph Prows, MD, Treasurer

DocuSigned by:

Johanna Ulloa Giron

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Johanna Ulloa Giron, PsyM, MSW, Secretary



AGENDA DOCUMENTATION

Meeting Date: December 10, 2024

SUBJECT: Resolution 2024-13: Board Governance Committee

PRESENTER: Katie Wheeler

OUTCOME REQUESTED: ☒ **Decision** ☐ **Consent** ☐ **Report**

PURPOSE/ BACKGROUND

In accordance with the Great Governance priority area of the 2024-2025 Strategic Plan, organizational policies support accountability and responsiveness to the current and future needs of Health District residents and taxpayers.

Staff initiated the process of cataloging policies and procedures to ensure compliance with statutory, regulatory, and ethical obligations. The purpose of this work is to comprehensively review and update Health District of Northern Larimer County Board of Directors policies.

This information and a Proposed Policy Crosswalk were shared with the Board of Directors in the November 2024 regular Board meeting, along with a staff recommendation to form a special or standing Governance Committee to support the creation of a new board policy book.

Attachment(s): Resolution 2024-13_Board Governance Committee

FISCAL IMPACT: N/A

STAFF RECOMMENDATION: In accordance with HDNLC bylaws Article VI, Section 1, staff recommend the Board of Directors adopt Resolution 2024-13 to establish a Board Governance Committee for reviewing and updating the book of Health District policies.



**Health District of Northern Larimer County
Resolution No. 2024-13**

A Resolution of the Board of Directors of the Health District of Northern Larimer County Formally Establishing and Appointing Board Members to the Board Governance Committee

Whereas, the Board of Directors of the Health District of Northern Larimer County wishes to establish a Board Governance Committee in furtherance of the District's Strategic Plan; and

Whereas, the Board wishes to appoint two Board members to the Board Governance Committee.

Now Therefore be it Resolved by the Board of Directors of the Health District of Northern Larimer County that:

Section 1. The Board Governance Committee is hereby established.

Section 2. On behalf of the District, the following Board members are hereby appointed to the Board Governance Committee:

- a. _____; and
- b. _____.

Adopted this 10th day of December, 2024.

Molly Gutilla, President

Attest:

John McKay, Secretary

AGENDA DOCUMENTATION

Meeting Date: December 10, 2024

SUBJECT: Resolution 2024-14: Election Resolution

PRESENTER: Katie Wheeler

OUTCOME REQUESTED: X Decision Consent Report

PURPOSE/ BACKGROUND

Special District Elections are scheduled for May 2025 to fill three seats on the Health District of Northern Larimer County's Board of Directors. These elections will not include any TABOR-related ballot issues.

At the November 12, 2024, Board of Directors Regular Meeting, the Health District's Board directed staff to solicit a consultant to serve as Designated Election Official and facilitate all election logistics. The preliminary quotes for these services received by Health District staff required the release of a request for proposals (RFP) pursuant to Health District procurement rules. This RFP was released on November 20, 2024.

A proposed vendor for these consultation services has been identified. This consultant is being put forward to the Board of Directors in tandem with the requirement for the Board of Directors to pass an Election Resolution for the May 2025 election because the proposed vendor will help the Board of Directors achieve its statutory requirements for this election, including:

- Acting as Designated Election Official (DEO) for the Health District.
- Identify polling places.
- Conduct all required elements of the election, including filing necessary documentation, coordinating judge training, and overseeing ballot printing.

Per CRS § 32-1-804 and CRS § 1-13.5, the Board of Directors must pass a resolution including certain statutory requirements for this upcoming election. The Board must adopt a formal resolution between November 2024 and February 2025 that specifies the number of board seats up for election and the election method. If polling locations are used, the resolution must also indicate the number and specific locations of these sites, as well as appoint a Designated Election Official (DEO).

This Election Resolution establishes the Health District's Board of Directors compliance with CRS § 32-1-804 and CRS § 1-13.5 and establishes a polling place election at 120 Bristlecone Drive, and any other locations the DEO deems necessary, with Bo Ortiz of Election Solutions acting as DEO to fill three seats on the Board of Directors.

Attachment(s): Resolution 2024-14: Election Resolution

FISCAL IMPACT: None, expenditures are included in the 2025 budget.

STAFF RECOMMENDATION

Staff recommends the Board of Directors adopt Resolution 2024-14.



ELECTION RESOLUTION

Resolution 2024-14

§32-1-804, §1-13.5, C.R.S.

WHEREAS, the term of office of Directors Molly Gutilla, Julie Kunce Field, and Joseph Prows shall expire after their successors are elected at the Regular Special District election ("Election") to be held on May 6, 2025 and take office; and

WHEREAS, in accordance with the provisions of the Special District Act ("Act") and the Colorado Local Government Election Code ("Code"), the Election must be conducted to elect three (3) Directors to serve for a term of four years.

NOW, THEREFORE, be it resolved by the Board of Directors of the Health District of Northern Larimer County ("District") in Larimer County, State of Colorado that:

1. The regular election of the eligible electors of District shall be held on May 6, 2025, between the hours of 7:00 A.M. and 7:00 P.M. pursuant to and in accordance with the Act, Code, and other applicable laws. At that time, three (3) Directors will be elected to serve four-year terms.
2. District shall consist of one (1) election precinct for the convenience of the eligible electors of the district, the boundaries of which are identical to the boundaries of the District, and there shall be one polling place at the following location and any further polling places as the DEO designates:

Health District of Northern Larimer County
120 Bristlecone Drive
Fort Collins, CO 80524

Situated in Larimer County, State of Colorado, the polling place located at 120 Bristlecone Drive shall also be the polling place for disabled electors and for eligible electors not residing within the District. If the Designated Election Official deems it to be more expedient for the convenience of the eligible electors of the District (who are also eligible electors in other special districts with overlapping boundaries which are conducting elections on Election Day), the Election may be held jointly with such special districts in accordance with coordinated election procedures as set forth in an agreement between all participating special districts. In such event, the election precincts and polling places shall be as set forth in such agreement. The Designated Election Official is authorized to execute such agreement on behalf of the District, which agreement shall include provisions for the allocation of responsibilities for the conduct and reasonable sharing of costs of the coordinated Election.

3. The Board of Directors hereby designates Bo Ortiz of Election Solutions as the Designated Election Official on behalf of District who is hereby authorized and directed to proceed with any action necessary or appropriate to effectuate the provisions of this Resolution and of the Act, Code, or other applicable laws. The Election shall be conducted in accordance with the Act, Code, and other applicable laws.

Among other matters, the Designated Election Official shall publish the call for nominations, appoint election judges as necessary, appoint the Canvassing Board, arrange for the required notices of election and printing of ballots, and direct that all other appropriate actions be accomplished.

4. Applications for mail-in voter's ballots may be filed with the Designated Election Official at 120 Bristlecone Drive, Fort Collins, Colorado, no later than the close of business on the Tuesday preceding the election (5:00 P.M. on Tuesday, April 29, 2025).
5. Self-Nomination and Acceptance Forms are available at the Designated Election Official's office located at the above address. All candidates must file a Self-Nomination and Acceptance Form with the Designated Election Official no later than 5:00 P.M. on Friday, February 28, 2025. Interested candidates, who miss the February 28, 2025 deadline, may still apply to run for director by filing an Affidavit of Intent To Be a Write-In Candidate no later than 5:00 P.M. on Monday, March 3, 2025.
6. If the only matter before the electors is the election of Directors of the District and if, at 5:00 P.M. on Tuesday, March 4, 2025, there are not more candidates than offices to be filled at the Election, including candidates timely filing of Affidavits of Intent To Be a Write-In, the Designated Election Official shall cancel the Election and by Resolution declare the candidates elected. Notice of such cancellation shall be published and posted in accordance with the Code. The Notice, and this Resolution, signed by the Board President, shall be filed with the Division of Local Government.
7. If any part or provision of this Resolution is adjudged to be unenforceable or invalid, such judgment shall not affect, impair or invalidate the remaining provisions of this Resolution, it being the Board's intention that the various provisions hereof are severable.
8. Any and all actions previously taken by the Designated Election Official or the Board of Directors or any other person acting on their behalf pursuant to the Act, the Code, or other applicable laws, are hereby ratified and confirmed.
9. All acts, orders, and resolutions, or parts thereof, of the Board which are inconsistent or in conflict with this Resolution are hereby repealed to the extent only of such inconsistency or conflict.
10. The provisions of this Resolution shall take effect immediately.

Adopted and approved this December 10, 2024, by the Board of Directors of the Health District of Northern Larimer County.

Attest:

Molly Gutilla, President

Julie Kunce Field, Vice President

John McKay, Secretary

Joseph Prows, M.D., Treasurer

Erin Hottenstein, Assistant Treasurer

AGENDA DOCUMENTATION

Meeting Date: December 10, 2024

SUBJECT: 2025 Board of Directors Meeting Schedule

PRESENTER: Molly Gutilla

OUTCOME REQUESTED: ☐ Decision ☐ Consent ☒ Report

PURPOSE/ BACKGROUND

The Health District's business is conducted in meetings of the Board of Directors. Best practices include the Board designate the time and place for all Board meetings and designate where it posts its required 24-hour notice at the first regular meeting of each calendar year. (C.R.S.§32-1-903 and C.R.S.§24-6-402).

Health District of Northern Larimer County Bylaws (Article IV, Section 8.) require:

- a) The Board shall hold meetings at least ten times per year.*
- b) Special meetings and/or work sessions may be held as often as the needs of Health District require, upon notice to each director, and shall be posted as required by law.*

The Executive Committee proposes the following 2025 meeting schedule with the intent to adopt a formal resolution at the first regular meeting of the year:

- Regular meetings: Held the fourth Thursdays of the month at 5:30 p.m.
 - March meeting: Adjusted for PVH Joint Board Meeting
 - Adjustments made for Study Sessions and for the regular November and December meetings due to schedules and budget adoption
- Agenda order: Presentations, public comment, action items
 - January 23, 2025
 - February 27, 2025
 - March, 2025 - Joint meeting with PVH, date TBD*
 - April 25, 2025
 - May 22, 2025 + Strategic Plan Study Session
 - June 26, 2025
 - August 28, 2025 + Strategic Budgeting Study Session
 - October 23, 2025 + Proposed Budget Study Session
 - November 20, 2025
 - December 11, 2025

STAFF RECOMMENDATION

N/A



AGENDA DOCUMENTATION

Meeting Date: December 10, 2024

SUBJECT: *Executive Director Staff Report*

PRESENTER: Liane Jollon

OUTCOME REQUESTED: ☐ Decision ☐ Consent ☒ Report

PURPOSE/ BACKGROUND

Please find the Executive Director Staff Report attached with current departmental summaries.

The Executive Director met with the following community partners and attend the following events since the November 12, 2024 board meeting:

- Cyndi Dodds, SummitStone Health Partners, Interim CEO
- Tom Gonzales, Public Health Director, Larimer County Health Department
- North Fort Collins Community Center Partnering Workshop
- Colorado Health Institute Hot Issues in Health

News:

- Courtney Green, Deputy Director of Administration, joined the team
- Working with Angela Heyroth, Talent Centric Designs, to evaluate talent lifecycle

Staff Summary

Family Dental Clinic

- The Dental team has been working with Front Range Community College to finalize the coordination of student externships with the Family Dental Clinic. A new partnership with IBMC is now underway and set to begin in December. These externships will offer students observation opportunities and hands-on experience. Partnerships to facilitate student externships are a new way for us to highlight the quality of dental care provided to our community through the Health District's Family Dental Clinic, create internal recruitment pipelines for hard to fill positions, and help to expand the talent pool for needed professionals in our community.
- The Dental team has successfully integrated a current Health District administrative staff member into the team to assist with the high volume of incoming patient phone calls and patient check-ins, improving efficiency. This strategic move maximizes staff potential and is also enhancing customer service. The Dental team is looking forward to the positive impact both initiatives will have on our clinic and community.

This work aligns with the following strategic priorities:



Organizational Excellence | Objective 1.4: Attract and employ diverse and highly qualified staff, retain staff through development and growth opportunities, and promote staff to address increasingly complex challenges. **(Status: Work In Progress)**



Partnerships | Strategy 1.1.1.: Enhance critical partnerships with new and existing partners. **(Status: Work In Progress)**

- The Family Dental Clinic has the following vacancies:
 - 1 (1.0) FTE Dental Hygienist (currently posted)
 - 1 (1.0) FTE Front Office supervisor (not posted)
 - 1 (1.0) FTE Front Office Bilingual Associate (currently posted)

Health Care Access (Larimer Health Connect, Prescription Assistance, Outreach & Education)

Larimer Health Connect

- The Larimer Health Connect (LHC) team has been working hard to assist individuals and families explore their options for health coverage during this year's open enrollment period. The team has seen an influx of customers needing help with Medicare enrollment.

- The OmniSalud program expanded the number of available spots from 11,000 to 12,000. So far approximately 8,000 customers currently enrolled in OmniSalud have re-enrolled in coverage. Connect for Health Colorado has estimated there will be about 3,000 spots remaining in the program after the Nov. 22nd deadline for existing customers to re-enroll. LHC began enrolling new, qualifying individuals for the OmniSalud program at 8am on November 25th, with spots filling very quickly.
- In an effort to increase access to services during the open enrollment period, LHC is offering extended hours on most Tuesday and Thursday evenings until 8 p.m. and one Saturday per month. Five enrollment events are being offered at partner sites throughout Larimer County to help meet folks where they are – in their own communities.

This work aligns with the following strategic priorities:



Health Equity | Strategy 3.1.4: Update processes, policies, and procedures to promote inclusive and equitable access. **(Status: Work In Progress)**



Partnerships | Strategy 1.1.1: Enhance critical partnerships with new and existing partners. **(Status: Work In Progress)**

Prescription Assistance

- The Prescription Assistance (PA) program continues to help people experiencing gaps in coverage as well as people with undocumented status. Program policies and procedures are being evaluated and updated.

This work aligns with the following strategic priorities:



Great Governance | Strategy 2.1.1: Evaluate existing programs, systems, and processes, and update them for quality improvement, fiscal sustainability, and transparency, as needed. **(Status: Work In Progress)**



Health Equity | Strategy 3.1.4: Update processes, policies, and procedures to promote inclusive and equitable access. **(Status: Work In Progress)**

Outreach and Education

- The Outreach and Education (O&E) team has been actively engaged in outreach attending many resource fairs, partnership, and educational meetings as well as other community events.
- Tabling events include participation in the Winter Farmer's Market, CSU Housing and Dining Resource Fair and several enrollment clinics at partner sites for the LHC program. Partnership meetings include Stone Soup, Interfaith Council and the LatinX Community Network.

This work aligns with the following strategic priorities:



Organizational Excellence | Strategy 3.1.1: Evaluate existing outreach efforts and effectiveness to identify needs and opportunities.
(Status: Work In Progress)



Organizational Excellence | Strategy 3.2.1: Assess existing support efforts for community partnerships and partner engagement to identify needs and opportunities. (Status: Work In Progress)

- The Health Care Access team currently has no vacancies.

Mental Health Connections (Connections – Adult & CAYAC)

- Mental Health Connections (MHC) is continuing work on several projects, including the implementation of a new Electronic Health Record (EHR) system. This process includes working with consultants on workflows, regulatory obligations, and best practices to ensure compliant Medicaid billing. Training has begun for EHR implementation.
- The next TNT Event (Therapist Networking and Training) was held on December 4th. The focus of the training centered on working with veterans.

This work aligns with the following strategic priorities:



Great Governance | Strategy 2.1.1: Evaluate existing programs, systems, and processes and update them for quality improvement, fiscal sustainability and transparency as needed.
(Status: Work In Progress)



Organizational Excellence | Strategy 2.1.2: Develop operational plans to enhance efficiency. (Status: Work In Progress)



Organizational Excellence | Strategy 2.2.5: Provide staff with training and support. (Status: Work In Progress)



Partnerships | Objective 2.3: Cultivate partnerships with organizations that represent and support the interests of priority populations and health-related social needs. (Status: Work In Progress)

- Mental Health Connections has the following vacancies:
 - 1 (1.0) FTE CAYAC Care Coordination Specialist-Community Based (currently posted)
 - 1 (1.0) FTE CAYAC Behavioral Health Provider (currently posted)
 - 1 (1.0) FTE Adult Care Coordination Specialist (pending posting)

Integrated Care Team

- The Integrated Care (IC) Program Manager has been working with UCHHealth and Health District administration to support a thoughtful transition for the Integrated Care Program from shared staffing to a funding model.
- The UCHHealth Family Medicine Center (FMC) Behavioral Health (BH) team participated in the Epic Sprint; a 5-week window with individual and group support from Epic staff to increase efficiency within the electronic health record. The Sprint ended on Friday November 22, 2024.
- The IC Program Manager and one BH Clinical Therapist start the medical student interviews for determining the incoming class of residents in 2025.
- The IC program staff have been participating in data gathering for the formal needs assessment that is underway. The FMC Associate Director of Behavioral Health is spearheading the process with external research support. This work aligns with the following strategic priorities:

This work aligns with the following strategic priorities:



Partnerships | Strategy 1.1.1: Enhance critical partnerships with new and existing partners. **(Status: Work In Progress)**





Partnerships | Strategy 1.2.1: Identify patient personas that are common between the Health District and other community partners to better understand shared-service needs. **(Status: Work In Progress)**

- The Integrated Care Team has no current vacancies.

Staff Summary

Research & Evaluation

Internal Program Evaluation Update

- **Results Lab Impact Accelerator Update:** Our collaboration with Results Lab continues to advance efforts to strengthen program evaluation, refine data practices, and enhance impact measurement. Recent accomplishments include:
 - **Formation of an Internal Workgroup:** Starting in January, this workgroup will focus on co-designing and implementing data collection improvements for the dental clinic. Key priorities include:
 - Enhancing demographic data collection to better understand and serve priority populations.
 - Improving documentation of care coordination service utilization so we can explore the impact of care coordination on patient experience and treatment plan completion.
 - **Data Use Training for Managers and Directors:** This training session achieved several strategic objectives:
 - Educated participants on building an outcomes-driven organization.
 - Presented a draft impact strategy for direct client services and facilitated a discussion on improving organizational data practices for stronger impact measurement.
 - Provided hands-on experience using data to inform decisions related to programmatic quality improvement.
- **Strategic alignment:** Progress updates provided above are aligned with the following strategic priorities:
 -  **Organizational Excellence | Strategy 4.1.2:** *Develop strategies, policies, and procedures to enhance data collection. (Status: Work in Progress).*
 -  **Organizational Excellence | Strategy 4.1.1:** *Examine and assess existing organizational and community data-collection practices and methodologies. (Status: Work in Progress)*

Staffing Update

- Two positions remain vacant, with hiring timelines adjusted based on recommendations from the internal evaluation consultant.

Policy

State Policy Landscape

- Around mid-November, the Governor presented his FY25-26 budget proposal highlighting the administration's intentions for managing fiscal priorities in the upcoming legislative session. The biggest take away is the current budget shortfall of around \$1B.
- Due to the November elections- there are new legislators that represent areas of the Health District:

- HD49- Lesley Smith
- HD51- Ron Weinberg
- HD52- Yara Zokaie
- HD53- Andrew Boesnecker
- HD65- Lori Garcia Sander
- SD14- Cathy Kipp
- SD15- Janice Marchman
- SD23- Barbara Kirkmeyer

- Conferences and partner meetings have begun to reveal potential legislative proposals for the 2025 legislative session. This information is currently being aggregated and analyzed.



Great Governance | Strategy 3.2.1: *Assess local, state, and federal policies impacting the health of Health District residents and organizational operations. (Status: Work in Progress)*

Key Updates on Medicaid Reimbursement Rates

- The Medicaid Provider Reimbursement Rate Advisory Committee (MPRRAC) have proposed rate adjustments. Although dental codes were slated to be included in this cycle, they were excluded from consideration. This change, in addition to the circumstances surrounding the budget for the upcoming fiscal year, shifts strategy to protecting recent increases made to dental reimbursement rates. Fee for service codes for substance use disorder care were recommended for increases of around 10%.



Great Governance | Strategy 3.2.1: *Assess local, state, and federal policies impacting the health of Health District residents and organizational operations. (Status: Work in Progress)*

Community Impact Team (CIT)

Mental Health & Substance Use Alliance of Larimer County (MHSU Alliance):

- CIT staff have been working towards the December MHSU Alliance Steering Committee meeting. At the December meeting, the goal is to announce the process and open positions for the new Steering Committee. CIT staff have been creating job descriptions and other supporting documentation to support community members (including organizations and individuals with lived & living expertise) in deciding how they want to support the Alliance's Strategic Plan and new structure moving forward. CIT staff have also been doing some outreach and recruitment since the MHSU Alliance is open to all community members as of recently.



Organizational Excellence | Strategy 3.2.1: *Assess existing support efforts for community partnerships and partner engagement to identify needs and opportunities. (Status: Work in Progress)*



Partnerships | Strategy 2.2.2: *Improve collaboration between Health District and health care delivery systems to advance health equity. (Status: Work in Progress)*

- CIT continues to provide support to the three local school districts to enhance student behavioral health. In partnership with others, CIT supported the development of a report and executive summary of a tri-district mental health audit, which was conducted throughout the summer and fall of 2024. The executive summary was shared with Youth Mental Health Task Force partners in late November and the full report is still being finalized in partnership with the school districts.
- CIT has been supporting a project with Juvenile Justice System partners to improve the competency docket process.



Partnerships | Strategy 2.2.2: *Improve collaboration between Health District and health care delivery systems to advance health equity. (Status: Work in Progress)*

Risk and Stigma Reduction:

- CIT continues to collaborate with Outreach & Education to provide free Narcan and opioid overdose prevention education to community members and organizations. At last count, over 1,400 kits of Narcan have been distributed. This has exceeded the 2024 goal of 1,200 kits, and even exceeded next year's goal which is 1,400 kits. Unfortunately, the Health District lost access to the Colorado Department of Public Health & Environment (CDPHE) Bulk Fund, which provided free kits for CIT and Outreach & Education to distribute. CIT is working with community partners to continue access to general community members, if possible.



Partnerships | Strategy 2.3.3: *Support community-based advocacy organizations in advancing causes important to the well-being of our community. (Status: Work in Progress)*

- CIT continues to work with a local marketing firm to update the Changing Minds campaign. The campaign strategy update is in progress and is slated to be completed by the end of 2024. The strategy update will provide a refresh to the social media components of the campaign, including providing content tailored to Spanish-speaking individual and older adults. Within the last month, CIT has been working to identify local people in recovery to collect more stories for the campaign. Storytelling is a powerful tool to reduce stigma related to substance use, treatment, and recovery. CIT is looking forward to showcasing more recovery champions in Northern Larimer County.



Partnerships | Strategy 1.1.1: *Enhance critical partnerships with new and existing partners. (Status: Work in Progress)*

Social Needs:

- In partnership with other community organizations, CIT staff worked with the Health Equity Strategist and other internal staff to submit a grant to support social health information exchange in Larimer County and beyond. The grant, if awarded, will create a regional Colorado Social Health Information Exchange (CO-SHIE) regional hub. The Health District's role would be to help convene and facilitate community conversations to get community partner buy and identify and address barriers to success. The grant funds would also provide 1 FTE for the Health District in order to provide additional capacity on the PPRE team.



Partnerships | Objective 2.3: *Cultivate partnerships with organizations that represent and support the of priority populations and health-related social needs. (Status: Pending)*

Staffing Update:

- CIT is fully staffed.

Health Equity

Cross-Team Work

- The Health Equity Strategist is developing a plain language definition and vision of health equity for the Health District based on existing definitions and the input of Health District programs and teams. The draft definition has been reviewed by the Client Services Collaborative and the Dental team so far.



Health Equity | Goal 1: *Develop and implement a definition of health equity for the Health District. (Status: Work in Progress)*

- The Health Equity Strategist is collaborating with the Health Services Team to implement signage in client-facing areas that provides notice of the availability of free interpreter services. The Communications Team has crafted draft signage, which will be reviewed by Program Managers and Executive Leadership in December.



Organizational Excellence | Goal 3: *Strengthen communications functions and strategy, both internally and externally, and promote conditions that improve visibility, organizational transparency, and use of programs and services. (Status: Work in Progress)*



Health Equity | Goal 3: *Implement new strategies for high-quality and fair treatment of Health District clients and community members. (Status: Work in Progress)*



Health Equity | Goal 4: *Build the foundation to become a model of inclusive excellence for health care partners and collaborators. (Status: Work in Progress)*

Health Equity Strategic Plan

- The Health Equity Strategist has begun developing a plan to create a Health Equity Strategic Plan. This work includes outlining the co-creation process, identifying core components that should be included, and reviewing health equity strategic plans from other organizations.
 - This work includes meeting with program leads and cross-functional teams to better understand the current landscape, challenges, and ideas related to advancing health equity at the Health District.



Health Equity | Objective 1.1: *Enhance organizational capacity to advance health equity. (Status: Work in Progress)*



Health Equity | Objective 3.1: *Develop an organizational Health Equity Strategic Plan to transform systems, practices, and policies. (Status: Work in Progress)*

Board of Directors

- The Health Equity Strategist and Compliance Officer are collaborating to draft a Health District policy signifying our commitment to equity, diversity, inclusion, accessibility, justice, and belonging for Board review and consideration.



Great Governance | Strategy 1.1.1: *Update Board policies.* **(Status: Work in Progress)**

Human Resources

- Staff worked with the Human Resources team to develop and adopt verbiage for all position descriptions that states that we have a comprehensive application review process that values broad experiences (knowledge, skills, abilities, work, education, lived/living).



Organizational Excellence | Objective 1.3: *Be an employer of choice in Larimer County by integrating an “excellence and equity” lens into all employment processes and the HR lifecycle.* **(Status: Work in Progress)**

Communications

- The Health Equity Strategist reviewed and approved all December social media content and is working with the Communications team to develop a review plan for other types of external communications, including the website, newsletters, and printed materials.
- The Health Equity Strategist reviewed the Compass content with an equity lens, including plain language and accessibility factors such as color contrast.



Health Equity | Objective 3.2: *Enhance the visibility of Health District programs and services as a welcome resource for people with underrepresented identities.* **(Status: Work in Progress)**

Health Equity Metrics

- Staff continue to partner with the Research & Evaluation team to compose an equity evaluation plan. They are also working together on creating a data dictionary for the data elements, drafting talking points for the importance of health equity measurement, and gathering baseline data on interpreter service utilization and historical sociodemographic variables.



Health Equity | Strategy 2.2.1: *Ensure equity metrics are embedded into data systems and established benchmarks.* **(Status: Work in Progress)**

Staff Summary

The Support Services Team has dedicated significant time to business continuity efforts and has supported initial planning for the 2025 Client Campus, collaborating with all departments across the organization. Work has also included planning for large facility enhancements.

Facilities

- The work order system, MaintainX, is continuing to work well for all staff and the department.
 - The team has an 90% completion rate as 27 of 31 work orders submitted in the past 30 days were completed.



Organizational Excellence | Strategy 2.3.4: Strengthen IT management and infrastructure to enable the delivery of high-quality services and support the continuity of operations.

- Facilities leased the final two vacancies at the 425 W. Mulberry property. The building is 100% occupied.
- Facilities managed the installation of four new RTUs. 120 HVAC system has been fully upgraded.
- Facilities reconfigured landscaping to upgrade building security and curb appeal.
- Facilities has a contract to upgrade LED lighting at 120, 202, and 2001 properties.



Organizational Excellence | Strategy 2.4.1: Develop a capital maintenance and improvement plan to strategically plan for short-term and long-term infrastructure and capital needs.

Information Technology (IT)

- Staff are working with the IT consultant to provide higher-level IT support services and to revamp ticket workflows and processes.
- ICC completed the IT Assessment and provided budget estimates that were factored into 2025 budget and strategic planning.
- ICC continues to provide back up support and address needs that cannot be resolved through basic troubleshooting, including completing the critical backup needs/recommendations outlined in the executive summary of the IT assessment report shared with the Board of Directors in November.



Organizational Excellence | Strategy 2.1.3: Strengthen IT management and infrastructure to enable the delivery of high-quality services and support the continuity of operations.



Organizational Excellence | Strategy 2.3.3: Enhance information sharing to improve workflows and collaboration.