Board of Directors Regular Meeting and Executive Session Agenda

Location: 120 Bristlecone Dr., Fort Collins, CO 80524 or Zoom

Date: Wednesday, August 19, 2026

Time: 6:00 PM

6:00 PM **I. Call to Order** — Erin Hottenstein

a. Roll Call Board of Directors
b. Welcome Guests & Attendees
c. Conflict of Interest Statement
d. Approval of Agenda

6:05 PM **II. Public Comment**

Please see our Public Comment Guidelines listed at the end of this agenda.

6:10 PM **III. Presentations**

a. Sliding Fee Scale Presentation — Raymond Wolfe/ Jessica Holmes

6:40 PM **IV. Consent Agenda** — Erin Hottenstein

a. Approval of Draft Regular Meeting minutes from 6.17.2026

6:45 PM **V. Action Items** — Erin Hottenstein

a. FNBO CD Account Closures and Signatories for Financial Accounts

i. Resolution 2026 -09 FNBO CD Account Closures and Signatories for Financial Accounts

b. Board Public Policy Committee

i. Medicaid Work Requirements Interim Final Rule –
Approve the Health District submitting a public comment in opposition to the IFR, urging its withdrawal, a delay in implementation, and/or substantive changes.

ii. Tobacco Retailer Licensing –
Approve the Health District expressing support for LCDHE's efforts and the associated tobacco retailer licensing policies as they advance through local government processes.

iii. Front Range Passenger Rail –
Approve the Health District sending a letter of support to the Front Range Passenger Rail District Board.

7:05 PM **VI. Reports and Discussions**

a. Q2 Financials	Jessica Holmes
b. Budget Timelines	Jessica Holmes
c. Partnership Investment Framework	Alyson Williams
d. Board of Director Reports	Board
e. Liaison to PVHS/UCHealth Report	John McKay
f. Executive Director Report	Brian Ferrans
• Key updates	
• Campus expansion and move	

7:35 PM **VII. Public Comment (2nd opportunity)**

7:45 PM **VIII. Executive Session** — Erin Hottenstein

An Executive Session pursuant to C.R.S. § 24-6-402(4)(a) to discuss the possible purchase, acquisition, lease, transfer, or sale of real property, specifically properties located at 315 W. Oak Street and 211 Canyon Avenue, Fort Collins, Colorado.

8:35 PM **IX. Action Items** — Erin Hottenstein

a. Approve purchase contract for 315 Oak Street and 211 Canyon Avenue properties
   i. Resolution 2026 –10 Purchase Contract for 315 Oak Street and 211 Canyon Avenue Properties

8:40 PM **X. Adjourn** — Erin Hottenstein

Updates:

- Next Board Meeting at the Health District on: October 21st at 6pm
  - Pre Board Meeting Dinner at 5pm
- Board of Directors Retreat, September 9th 11:30am-4pm
  (Gardens at Spring Creek-Lunch Provided 11:30am)

- 2026 SDA Annual Conference September 15-17th, Keystone, CO

GUIDELINES FOR PUBLIC COMMENT

The Health District of Northern Larimer County Board welcomes and invites comments from the public. Public comments or input are taken only during the time on the agenda listed as 'Public Comment.'

If you choose to make comments, please use the following guidelines.

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

The public comment portion of the public meeting is designed for citizens to share views with the Board, not to start a two-way conversation. The Board will listen and may take notes but will not answer questions or debate speakers during the meeting.

AGENDA DOCUMENTATION

Meeting Date: August 19, 2026

SUBJECT: Approval of Draft Minutes from 6.17.2026

PRESENTER: Erin Hottenstein

OUTCOME REQUESTED: __X__ Decision ____Consent ____Report

PURPOSE/ BACKGROUND

Approval of Draft Minutes from 6.17.2026

Attachment(s): Draft Minutes from 6.17.2026

FISCAL IMPACT: N/A

STAFF RECOMMENDATION: Approve Minutes

Board of Directors Meeting
6.17.2026
DRAFT MINUTES

Location:	120 Bristlecone Dr., Fort Collins, CO 80524 or Zoom
Date:	Wednesday, June 17, 2026
Time:	6:00 PM

Board Members Present:	**Also Present:**
Erin Hottenstein, Board President	Brian Ferrans – Executive Director
Lee Thielen, Board Vice President	Jacque Ferrero – Executive Assistant/Board Clerk
Sarah Hathcock, Secretary	Courtney Green – Chief Administrative Officer
John McKay, PVH/UC Health Liaison	Dana Turner – VP of Client Experience
Julie Field-Treasurer	Jessica Holmes – Controller/Finance Officer
	Alyson Williams – VP of Strategy & Impact
	Michael Oliver– Information Systems Specialist
	Mike Lynch – Director of Infrastructure (Remote)
	Elizabeth Lebuhn– Legal Counsel (Remote)
	Juan Gonzales – ICC

I. Call to Order

The meeting was called to order at 6:01 PM by Board President Erin Hottenstein, with a quorum present. Guests and attendees were welcomed.

Pursuant to the bylaws, the conflict-of-interest statement was read. All board members confirmed no known or perceived conflicts of interest related to any agenda item. Directors Field and McKay, who joined after the statement was initially read, each confirmed no conflicts in the interest of transparency.

The agenda was approved unanimously upon motion by Director Thielen, seconded by Director Hathcock.

II. Public Comment

No public comment was received, either online or in person.

III. Presentations

a. Legislative Session Presentation-Alyson Williams

Alyson Williams presented a wrap-up of the 2026 Colorado legislative session. Of 626 bills introduced, only 449 passed — a 72% passage rate, the lowest since the legislature was split between parties. Governor Polis vetoed 12 bills, a personal record. The state is projecting another $1 billion budget shortfall heading into FY2027, and the legislature referred a ballot measure to voters to expand the TABOR cap, which would retain roughly $184 million in refunds as a partial offset.

The Health District supported several bills that passed, including Senate Bill 178, which restored one year of funding for the Health Insurance Affordability Enterprise — supporting the reinsurance program, Omnia Salud coverage for undocumented individuals, and wraparound premium subsidies for marketplace enrollees. The senior dental program was reduced by $1.5 million but preserved, which Williams characterized as the best achievable outcome given that full elimination had been on the table. Two AI-related bills also passed with the district's support: one restricting the use of AI by licensed behavioral health professionals in therapeutic settings, and another requiring human oversight in AI-driven insurance utilization management decisions.

On the failed side, House Bill 1300 — which would have allowed health service district boards to add housing services via simple majority vote — did not advance in the Senate. House Bill 1271, which would have created fees on alcohol manufacturers to fund addiction recovery programming, failed for the second consecutive year due to enterprise model debates and industry opposition. A bill to authorize mobile phone voting and a modification to the Colorado Open Records Act also failed, with both of the latter two considered very likely to be reintroduced in 2027.

Other notable budget impacts included a 2% Medicaid reimbursement cut across most providers, reduced Area Agencies on Aging funding, a doubling of the IDT services wait list, and new caps on paid family caregiver hours. A permanent Medicaid Commission was established to guide long-term system oversight and respond to federal HR 1 developments. House Bill 1069 on EMS services was highlighted as a significant but underreported win, allowing Medicaid reimbursement for community paramedics, treat-in-place services, and transport to urgent care in lieu of emergency departments.

Board members expressed interest in prioritizing prevention, suicide prevention, behavioral health services, and special district election accessibility in the district's 2027 legislative focus. The board discussed advocacy strategy at length, including interest in scheduling a board visit to the Capitol during session, inviting legislators to visit the Health District to hear directly from program staff, and exploring ways to engage staff in advocacy through the district's intranet and pre-written template communications. Williams noted the complexity of joining coalition days at the Capitol given the district's unique position, and described existing coordination with Larimer County, the health department, the city, and United Way during session. The board was encouraged to share any specific policy priorities with staff ahead of July, when bill development activity is expected to resume.

IV. Consent Agenda

The consent agenda included approval of the draft meeting minutes from the May 20, 2026 regular board meeting and the executive session on June 5, 2026.

The motion to approve the consent agenda was made by Director Thielen, seconded by Director Hathcock, and passed unanimously.

V. Reports & Discussions

a. Investment Report-Courtney Green

Courtney Green presented the annual investment portfolio performance report for the year ending December 31, 2025. The portfolio performed as expected, maintaining the district's core priorities of safety, liquidity, and yield, and remains fully compliant with Colorado statutes governing public funds.

At year-end 2025, the total portfolio value was $13.78 million, with annual earnings just over $612,000 and an overall yield of 4.44%, down from 5.13% in 2024 due to three external events in the fall. The portfolio is intentionally conservative: approximately 90% in ColoTrust, 8% in CDs, and 2% in a flexible savings account, with all funds FDIC-insured or fully collateralized.

Green recommended reassessing ColoTrust allocations to move excess funds into higher-yield instruments, expanding into a laddered CD strategy, reevaluating the flexible savings account (currently yielding ~1.87%), and moving to quarterly reporting to allow more timely adjustments. In discussion, the board confirmed no policy barriers prevent acting on these recommendations and noted that operational transitions had delayed implementation in 2025. Board President Hottenstein indicated interest in including investment policy in the upcoming board policy update discussions planned for July.

b. Board Member Reports

Director Hottenstein: Reported that Larimer County Commissioner John Kefalas presented to the Workforce Development Board on the county's budget challenges — having absorbed $20 million in costs, cut $4 million this year, and anticipating more cuts ahead. The Board of County Commissioners is seeking public input at chooselarimersfuture.com and may bring revenue measures to the November ballot. Hottenstein noted the direct parallel to state-level pressures and the downstream effects on the Health District.

Director Thielen: Congratulated staff on two new grants referenced in the board packet and noted meeting with numerous elected officials, including a former congresswoman who had inquired about the Health District. Thielen affirmed Brian Ferrans selection and the organization's strong trajectory with a focus on behavioral health.

Director Hathcock: Thanked staff and expressed appreciation for the smooth leadership transition underway under Executive Director Brian Ferrans, noting the strength of the team and Brian's open and innovative approach.

Director McKay: Reported that he recognized Pride events in Fort Collins and Loveland, highlighted the Juneteenth celebration at the mall on Saturday, June 20th, and noted recent meetings with Representative Boesenecker**,** Senator Kipp, and Senator Marchman focused on behavioral health challenges and the district's new payor mix.

c. Executive Director Report – Brian Ferrans

Brian Ferrans reported that the transition is going well and staff are actively engaged in organizational discussions. Leadership team conversations on culture, communication, and norms have been productive. An executive team retreat was held at Sylvandale Ranch in late May focused on culture and mission/vision/values, and an all-staff meeting the prior week featured HR One updates and a mission/vision/values activity. These conversations are building toward the board retreat on September 9th, which will focus on reviewing the district's mission, vision, and values.

On behavioral health, the district has been gathering community input on service gaps through stakeholder conversations and a work session with the Mental Health and Substance Use Alliance. The RFP for a new data system has closed and vendor demonstrations are being scheduled; Ferrans described the system as a potential game changer for the organization.

Two grants were confirmed: the senior dental grant for FY 2026-27, and a Connect for Health Colorado award of $223,000 for year one of a three-year agreement — described as critical given pending HR 1 changes and the need to maintain community insurance enrollment support. Annual performance reviews launch in July. The Health District will have a table at the Juneteenth celebration on Saturday. Ferrans flagged the all-staff picnic on July 29th and Bike to Work Day on June 24th for board awareness, and reminded those interested in the Special District Association Conference in Keystone (mid-September) or the APHA conference to reach out.

VI. Adjournment

A motion to adjourn was made by Director Hathcock and seconded by Director Thielen. Passed unanimously.

The meeting was adjourned at 7:08 PM.

AGENDA DOCUMENTATION

Meeting Date: August 19, 2026

SUBJECT: Resolution 2026-09 - Financial Account Signatories, Approval Thresholds, and Account Opening and Closing Authority

PRESENTER: Jessica Holmes

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

PURPOSE/ BACKGROUND

Health District staff requests Board adoption of a resolution establishing formal signatory authority, approval thresholds, and procedures for opening and closing the Health District's financial accounts.

The resolution designates specific District positions (rather than named individuals) as Authorized Signatories, ensuring continuity of banking operations through staffing transitions without requiring repeated Board action.

It also codifies a tiered approval structure so that transaction size determines the level of authorization required, and confirms that all account and investment activity complies with the Colorado Public Deposit Protection Act, C.R.S. § 11-10.5-101, et seq., and the Funds – Legal Investments statute, C.R.S. § 24-75-601, et seq.

Adoption of this resolution formalizes practices that are currently outdated and/or do not promote continuity and gives the District's banking institutions a clear, certifiable record of authorized signing authority.

Attachment(s):
Resolution No. 2026-09 – Regarding Financial Account Signatories, Approval Thresholds, and Account Opening and Closing Authority

FISCAL IMPACT

Adoption of this resolution has no direct fiscal impact on the District. It does not authorize any expenditure, transfer, or new financial commitment; it establishes internal controls governing who may execute existing categories of financial transactions and at what approval level. Indirectly, the tiered approval thresholds and signature requirements strengthen internal financial controls and reduce the District's exposure to unauthorized or erroneous transactions.

STAFF RECOMMENDATION

Staff recommend the Board adopt the attached resolution establishing Authorized Signatories, approval thresholds, and account opening/closing authority for the District's financial accounts.

Health District of Northern Larimer County

A Special District of the State of Colorado, Organized Pursuant to the Special District Act, C.R.S. § 32-1-101, et seq.

Resolution No. 2026-09

Resolutions of the Board of Directors

Regarding Financial Account Signatories, Approval Thresholds, and Account Opening and Closing Authority

A meeting of the Board of Directors (the "Board") of the Health District of Northern Larimer County (the "District"), a special district and political subdivision of the State of Colorado duly organized and operating pursuant to the Special District Act, C.R.S. § 32-1-101, et seq., was duly convened and held at 120 Bristlecone Drive, Fort Collins, Colorado 80524 on August 19, 2026, pursuant to notice duly given in accordance with the Colorado Open Meetings Law, C.R.S. § 24-6-401, et seq., and the District's policies. A quorum of the Board being present throughout, the following resolutions were proposed, seconded, and adopted.

WHEREAS, the Board desires to designate the individuals authorized to sign, endorse, and approve financial transactions on behalf of the District, and to establish clear signing authority for the District's bank and financial accounts; and

WHEREAS, the Board desires to establish approval thresholds governing the level of authorization required for financial transactions of varying value, in order to safeguard District assets and ensure appropriate financial oversight; and

WHEREAS, the Board desires to authorize specific officers of the District to open, close, and consolidate financial accounts on behalf of the District as necessary for the conduct of District business, consistent with the Colorado Public Deposit Protection Act, C.R.S. § 11-10.5-101, et seq., and the Funds - Legal Investments statute, C.R.S. § 24-75-601, et seq.;

NOW, THEREFORE, BE IT

1. **Authorization of Signatories for Financial Accounts**
    a. **RESOLVED, THAT** the individual who holds each of the positions listed in the table below (each, an "Authorized Signatory," by virtue of holding such office and without the need for further designation by name) is hereby authorized, on behalf of the District and subject to the approval thresholds set forth in Section 2 below, to (i) sign, endorse, and negotiate checks, drafts, and other orders for the payment of money; (ii) initiate, authorize, and approve wire transfers, ACH transfers, and other electronic funds transfers; (iii) execute agreements and instruments relating to the District's bank accounts, investment accounts, and other financial accounts, provided that any investment of District funds shall be limited to those investments eligible under the Funds - Legal Investments statute, C.R.S. § 24-75-601.1, or held through a local government investment pool organized pursuant to C.R.S. § 24-75-701, et seq.; and (iv) transact any other banking or financial business on behalf of the District with any bank, financial institution, or investment pool identified by the District (each, a "Financial Institution");

Executive Director / Interim	Deputy Director of Operations / Interim
Finance Director / Interim	Director of People & Business Operations / Interim
Board President	Board Treasurer

    b. **RESOLVED FURTHER, THAT** authority under this Section 1 attaches to the office held and not to the individual serving in that office, such that any change in the individual holding a position listed above — whether by resignation, termination, retirement, appointment, or otherwise — shall automatically transfer Authorized Signatory status to that individual's duly appointed

successor, without requiring further action or resolution of the Board, subject only to the notice requirement in the following paragraph;

c. **RESOLVED FURTHER, THAT** no transaction, check, draft, wire transfer, or other instrument for the payment or transfer of District funds shall be valid or binding upon the District unless approved or authorized by the number and class of Authorized Signatories required under the approval thresholds set forth in Section 2 below, and signed at least one (1) such Authorized Signatory per Section 2(e);

d. **RESOLVED FURTHER, THAT** each Financial Institution at which the District maintains an account is entitled to rely conclusively upon the authority of the individual then holding a position listed in Section 1, as identified in a certificate of incumbency or similar written notice delivered by the Secretary of the Board, until such Financial Institution receives a further written notice, certified by the Secretary of the Board, updating the identity of the individual holding that position, and each Financial Institution shall be fully protected in acting in reliance thereon;

2. Approval Thresholds

a. **RESOLVED, THAT** all financial transactions, disbursements, and transfers (excluding transfers made between the District's own accounts) made on behalf of the District shall require the approval of Authorized Signatories in accordance with the following thresholds:

Transaction Value	Required Approval
Up to $25,000	Finance Director/Interim or Director of People & Business Operations/Interim
$25,001 to $100,000	Preceding, and Deputy Director of Operations/Interim
$100,001 to $250,000	Preceding, and Executive Director/Interim
Over $250,000	Preceding, and Board of Directors

b. **RESOLVED FURTHER, THAT** the transfer of funds between financial accounts that are both held by the District are not subject to the transaction value thresholds set forth in this section 2;

c. **RESOLVED FURTHER, THAT** no payment transaction exceeding $250,000 shall be executed without the prior approval of the Board or a duly authorized committee thereof;

d. **RESOLVED FURTHER, THAT** the officers of the District are authorized to establish and revise internal policies and procedures, consistent with this Section 2, provided that no such policy may authorize a single signatory to exceed the limits set forth in this Section 2;

e. **RESOLVED FURTHER, THAT** the approval required under this Section 2 may be evidenced by documented approval (e.g., written consent, system-based electronic approval, or an initialed requisition) rather than by each approving Authorized Signatory's signature on the resulting check or draft; provided, that no check or draft for the payment of District funds shall require more than one (1) such signature, notwithstanding the foregoing or Section 1; and provided further, that this paragraph 2(e) does not apply to wire, ACH, or other electronic funds transfers, which shall continue to require dual-control initiation and release under the District's internal Financial Accounts Signature Policy regardless of transaction value;

3. Opening and Closing of Financial Accounts

a. **RESOLVED, THAT** any two of the individuals who hold each of the positions listed in the table below (each, an "Authorized Officer"), be and hereby are authorized, on behalf of the District, to open one or more deposit, checking, savings, money market, or investment accounts (each, an "Account") with any Financial Institution as such Authorized Officer may deem necessary or appropriate for the conduct of the District's business, provided that (a) any such Financial Institution is an eligible public depository designated pursuant to the Colorado Public Deposit Protection Act, C.R.S. § 11-10.5-101, et seq., and (b) all funds of the District are invested and deposited only in investments eligible under C.R.S. § 24-75-601, et seq., including any interest

held through a local government investment pool organized pursuant to C.R.S. § 24-75-701, et seq., and any investment policy adopted by the Board;

Executive Director / Interim	Deputy Director of Operations / Interim
Finance Director / Interim	Director of People & Business Operations / Interim

b. **RESOLVED FURTHER, THAT** any Authorized Officer be and hereby is authorized to execute all account-opening agreements, signature cards, resolutions, and other documents required by a Financial Institution, and to designate the Authorized Signatories for each Account consistent with Section 1 above;
c. **RESOLVED FURTHER, THAT** any two Authorized Officers be and hereby are authorized to close, terminate, or consolidate any Account, and transfer its balance to another District Account upon determination that doing so is in the District's best interests, provided that closing an Account with a balance over $250,000 requires prior notice to the Board;
d. **RESOLVED FURTHER, THAT** the Board will be notified of any activity pertaining to the opening and/or closing of the District's financial accounts at the next regular Board meeting following the activity, regardless of the balance of that account;
e. **RESOLVED FURTHER, THAT** the Secretary of the Board is directed to certify these resolutions to each relevant Financial Institution, and to deliver such certified copies, together with specimen signatures of the Authorized Signatories, as such Financial Institution may reasonably require;

4. **General Authorization**
   a. **RESOLVED, THAT** the Authorized Officers of the District be, and each of them hereby is, authorized and directed to take any and all further actions, and to execute and deliver any and all further documents and instruments, as any such officer may deem necessary, appropriate, or advisable to carry out the purpose and intent of the foregoing resolutions, such officer's execution thereof to be conclusive evidence of such determination;
   b. **RESOLVED FURTHER, THAT** these resolutions shall remain in full force and effect until amended, revoked, or superseded by further resolution of the Board, and written notice of any such amendment or revocation is delivered to each affected Financial Institution.

Adopted on this 19th day of August, 2026.

_____

Erin Hottenstein, President

Attest:

_____

Sarah Hathcock, Secretary

AGENDA DOCUMENTATION

Meeting Date: August 19, 2026

SUBJECT: Board Public Policy Committee

PRESENTER: Erin Hottenstein

OUTCOME REQUESTED: __X__ Decision ____ Consent ____ Report

PURPOSE/ BACKGROUND

The Board Public Policy Committee (BPPC) took the following positions through email communications in late July. The following actions were recommended by staff and agreed to by BPPC members.

- Approve the Health District submitting a public comment in opposition to the federal Interim Final Rule (IFR) on Medicaid work requirements, urging its withdrawal, a delay in implementation, and/or substantive changes.
- Approve the Health District expressing public support for Larimer County Department of Health and Environment's efforts with local governments and the associated tobacco retailer licensing policies as they advance through local government processes.
- Approve the Health District sending a letter of support to the Front Range Passenger Rail District Board, to be signed by Executive Director and Board President.

Attachment(s): Comments opposing the federal IFR; Letter of support to the front range passenger rail district board.

FISCAL IMPACT: N/A

STAFF RECOMMENDATION: Ratify the positions and actions approved by the Board Public Policy Committee as outlined.

Health District

(970) 224-5209
info@healthdistrict.org
healthdistrict.org
120 Bristlecone Dr.
Fort Collins, CO 80524

July 31, 2026

Centers for Medicare & Medicaid Services
Department of Health and Human Services
Attention: CMS-2454-IFC

Dear Secretary Kennedy and Administrator Oz:

Thank you for the opportunity to provide comments on Interim Final Rule, "Medicaid Program; Community Engagement Requirement for Certain Individual." We are urging its withdrawal, a delay in its implementation, or substantial changes.

The Health District of Northern Larimer County is a special tax district created by voters in 1960 to serve community health needs. Today, the Health District provides dental care, behavioral health, and assistance with health insurance enrollment and literacy. Through our health access program, Larimer Health Connect, we work directly with thousands of community members each year, many of whom are navigating Medicaid enrollment, renewals, and coverage transitions.

We respectfully urge CMS in the strongest terms possible to withdraw this IFR, remove provisions that exceed statutory language, allow states more flexibility in implementing work requirements, and ultimately, allow states more time to ensure the necessary systems are in place to avoid coverage loss for eligible individuals.

Although CMS states in the IFR that implementation of H.R. 1's community engagement requirement will "prioritiz[e] coverage for Medicaid's most vulnerable," the IFR as written would fail to do so.

The IFR as written cannot achieve its stated goals of increased employment and better health, and in fact is likely to undermine the health and economic wellbeing of affected populations.

The IFR proposes that by requiring community engagement as a condition of receipt of Medicaid, adults in Medicaid will benefit from the "improved

physical and mental health outcomes" that come from "obtaining and maintaining stable employment." CMS misrepresents research findings on the connection between work requirements, employment, and individual well-being. For example, a core argument is that obtaining stable employment improves health, with a citation to a study whose authors acknowledge can make no such connection. The study cited by CMS says only that financial stability (whether or not a person is working) correlates with mental-health recovery scores. In fact, studies comparing Expansion and non-Expansion states show that having access to Medicaid improved low-income households' financial stability, improving their ability to pay bills and be financially prepared.

In our experience providing health services and health insurance assistance, we consistently observe that lack of access to health care is itself one of the primary barriers to obtaining and maintaining employment. Individuals managing untreated or undertreated health conditions cannot effectively pursue work when they lack the clinical support necessary to stabilize their health. When people lose Medicaid coverage, their conditions worsen, emergency visits increase, medical debt accumulates, and the resulting financial and health instability makes securing education, training, or employment even more difficult. This creates a downward spiral that the IFR's logic fails to account for.

If Medicaid recipients who are not already working are to attain stable jobs, they must have a system of supported connection to education, training and work. Nothing in the IFR helps establish such a system.

Other public benefits programs with mandatory work components have designated staff and systems that support access to work. Colorado's SNAP Employment and Training program (Employment First) provides job readiness training, skills assessment, and case management, but it operates in only a limited number of counties and already faces capacity constraints with waitlists for services. Medicaid, by contrast, has no background in employment services, no relationships with local employers, and no infrastructure for skill assessment or systems to connect people with jobs. It is estimated that counties in Colorado could need as many as thousands of new case managers dedicated solely to Medicaid community engagement requirements, nearly doubling existing eligibility staff. Without dedicated funding and well-developed systems for connecting people to employment supports, the community engagement requirement functions purely as a coverage barrier, not a pathway to work.

Through our programs, we regularly work with community members who want to work but face compounding barriers: lack of stable housing, lack of reliable transportation, absence of affordable childcare, and untreated health conditions. These are the very barriers that prevent job seekers from securing work and from complying with community engagement

requirements. The IFR does nothing to address these structural obstacles. The IFR provides none of the infrastructure necessary to serve individuals who need targeted, sustained assistance with obtaining employment and instead punishes them for circumstances largely beyond their control.

The rule makes it difficult to comply with community engagement requirements through education and training, cutting off Medicaid enrollees from routes to better-paying jobs and financial stability.

For low-income students in community colleges and four-year institutions of higher education, the reporting requirements would be exceptionally complex. Colorado cannot directly access information from the National Student Clearinghouse and even that data set is very incomplete. More than half of Colorado students attend college part-time, meaning most will need to work with their school or institution to ascertain whether they meet the half-time threshold; if they don't, they must understand how to calculate countable hours, and then also report work or volunteer hours.

Through our health insurance enrollment and literacy work, we have direct experience with outreach to students. Reaching students who may be affected by these requirements is inherently difficult: they are often transient, working multiple jobs, managing academic schedules, and less likely to respond to traditional mail-based communications. Additionally, many work jobs in either seasonal positions or positions where hours fluctuate (i.e. retail, fast food). The cumbersome tracking of community engagement hours on top of education and training responsibilities will add a burden that will likely lead to loss of coverage because they cannot keep up with the demands.

The language in H.R.1 – "an educational program" - includes at a minimum, institutions of higher education and programs of career and technical education, and the rules inappropriately exclude individuals who face the biggest obstacles to a sustainable wage. We appreciate that the rules add high school equivalency programs as an approved education activity, but many adults do not have sufficient skills to enter a High School Equivalency (HSE) program. Students who are too far away from finishing high school require Adult Basic Education or an English as a Second Language classes.

In our community, these programs are essential stepping stones, and excluding them from the definition of qualifying education contradicts the rule's stated goal of workforce participation.

The IFR can and should align with SNAP, which in Colorado considers hours spent in Adult Basic Education, Literacy Instruction, and English Language courses as countable education hours. Aligning definitions between programs reduces confusion for enrollees, reduces administrative complexity for counties, and respects the reality that foundational education is a prerequisite to stable employment for many adults. Failure to align these requirements will create impossible situations for community members already navigating SNAP work requirements, who may be counting the same hours differently across two programs.

Most Medicaid enrollees already work, but narrow definitions, lack of state systems, and cumbersome reporting requirements for work and volunteering will prevent accurate reporting and result in wrongful terminations.

We appreciate the broad definitions for work and for community engagement. However, the verification requirements are untenable without robust reporting systems, referral networks, and well-staffed community-based organizations. Existing earnings databases do not serve the many enrollees who do gig work, contract work, or occasional work; to the extent that databases do exist for W-2 work, Colorado must either contend with the substantial data lag for its own system (due to quarterly earnings reporting) or pay exorbitant prices to Equifax for access to The Work Number.

In Northern Larimer County and across Colorado, a substantial portion of low-income workers are engaged in gig or contract work, agricultural labor, and informal employment arrangements where hours are variable and documentation is minimal. These workers may not receive pay stubs, may work for multiple clients in a given month, and may have no straightforward way to document 80 hours of qualifying activity. The challenges of quantifying hours for gig or contract workers are immense: a rideshare driver, a house cleaner, a seasonal farm worker, or someone doing occasional handyman jobs may well work more than 80 hours a month but have no single employer who can verify those hours.

The complex, multi-factor definitions for caregivers make it hard to understand who is eligible and prevents caregivers from qualifying.

Caregiving arrangements that people experience do not align with the restrictive definitions in rule. The multi-part definitions and the need for verifications undermine the protections established for caregivers by Congress in H.R.1. Ex parte renewals would be nearly impossible for any caregiver who is not a parent with a young Medicaid-enrolled child. The state will be required to seek extra information from individuals to verify an unnecessary list of factors that are challenging to document: that a caretaker relative is “primarily responsible” for a person’s care; that an aging parent meets the ADA definition of disability; that a family caregiver has clocked 80 hours in a month of care that may include

help managing finances, grocery shopping, personal hygiene, accompaniment to medical appointments.

In our work, we see the essential role caregivers play for older children with behavioral health needs who cannot be left unsupervised, people with chronic illnesses whose care needs fluctuate, and older adults who need help with meals, medication management, and transportation to appointments.

The definition of "medical frailty" is overly restrictive and will exclude people whose health challenges interfere with work, while burdening community members, providers, and eligibility workers with excessive paperwork.

H.R.1 excludes from work reporting requirements people who have a "serious or complex medical condition," "substance-use disorder (SUD)," "disabling mental disorder," or "disability." However, the IFR restricts this health-related exclusion to just five specific subcategories and adds a separate requirement that individuals show that their condition "impairs their ability" to comply with community engagement requirements. This additional requirement exceeds what is allowed by statute.

Congress intentionally created broad medical frailty categories and did not require individualized proof that each person's condition impairs their ability to work. The IFR's addition of this requirement likely exceeds CMS's statutory authority under Section 71119.

The IFR complicates states' ability to identify medically frail individuals by prohibiting states from using medical diagnosis and service codes alone to do so, but CMS declines to be more specific about which codes would be appropriate. Instead, the IFR leaves Colorado and other states in suspense regarding whether the final list will be subjectively viewed by CMS as "auditable, justifiable, and consistent with the definitions established at § 435.554(c)(5)(i)(A) through (E)." On top of that, people who have a condition that fits in one of the five subcategories will still have to separately attest that their condition impairs their ability to comply with community engagement requirements. The vagueness of that language about impairment makes it impossible for individual or states to know how to validate.

Through our behavioral health programs, we serve individuals with behavioral health conditions. For many of these individuals, the stigma associated with self-identifying as having a behavioral health condition is a profound barrier to seeking an exemption. Many of our clients will not disclose their conditions to an eligibility worker or on an official government form, even when doing so would protect their coverage.

The assumption that medically frail individuals can easily secure medical appointments to verify their conditions is deeply flawed. Medicaid patients already face significant barriers to care, including provider shortages (particularly in behavioral health and in rural areas), long wait times for appointments, and transportation challenges. Colorado does not currently have a system in place for providers to attest to a medically frail individual's ability to work, and providers have expressed serious concern about being asked to make a determination that could directly affect whether their patient keeps or loses Medicaid coverage, an unprecedented and unwanted role.

The additional layers of proof regarding the condition's relationship to the ability to comply with community engagement requirements, combined with the likelihood that fear of audits will push states to narrow their code lists, will make it effectively impossible for states to exclude individuals "ex parte." The result will be massive additional paperwork burden on individuals, providers, and county eligibility staff, increased administrative costs, and widespread inappropriate terminations of coverage for people with complex health conditions.

Overall, processes to qualify as a “specified excluded individual” are burdensome and will result in large-scale coverage loss for people who should not be required to comply with community engagement requirements.

Arkansas's experience from 2019 demonstrated that coverage losses resulted from administrative barriers, not actual ineligibility. Arkansas's requirements were less burdensome than those in this IFR, yet the data demonstrates the requirements led to significant coverage loss and no increase in employment. Georgia's more recent experience produced similar results: of 240,000 estimated eligible individuals, fewer than 6,500 (less than 3%) were able to successfully complete enrollment in the first 18 months, with administrative costs far exceeding actual spending on health coverage.

Paperwork burdens are already immense in Colorado, and the IFR multiplies those burdens by requiring additional documentation at more frequent intervals and by undermining the opportunity for ex parte verification. Based on our direct experience helping community members navigate Medicaid enrollment and renewals:

- The renewal form was already at least 20 pages long, and IFR requirements will make it significantly longer
- Documents submitted on paper must be scanned into the system individually; documents uploaded into the PEAK app must be individually downloaded and processed.

- Many people struggle with submitting documentation through the online portal, PEAK, especially those without internet access, digital training, or reliable equipment
- Even when information is mailed back or uploaded to PEAK, it is often not processed by the due date, as there are already administrative burdens placed on processing staff and departments.
- Based on our experience during the public health emergency unwind, lengthy forms and excessive documentation generally result in county backlogs, processing errors, and inaccurate terminations.
- Mail-based communications are unreliable for many of our community members. Non-delivery and delayed delivery are common, particularly for individuals experiencing housing instability or frequent moves.

The human and economic impact of these policies is immense and disproportionate.

Low-income Coloradans, state and county staff, medical providers, and community organizations already spend valuable time managing, and helping individuals manage, public program administrative requirements. By failing to align with existing programs and demanding a great deal of extra documentation, CMS requires states, providers, and nonprofits (like the Health District) to shift more spending from direct services like healthcare to paperwork navigation and management.

This shift represents funding and resources that will not be available for direct healthcare services, substance use treatment, dental care, or behavioral health support. For organizations like the Health District, the increased administrative complexity means our staff will spend more time helping community members understand and comply with paperwork requirements.

The human toll is staggering. When individuals lose Medicaid coverage, they can lose access to daily medication, treatment, care, and the community supports that keep them stable. Once coverage is lost due to administrative error or bureaucratic confusion, it can take months or even years to restore eligibility, during which time people may experience significant harm to their health, housing stability, employment, and connection to community.

Decreasing coverage rates hurts all Coloradans and all Americans. When uninsured individuals delay or forgo care, conditions worsen and emergency department utilization increases. Health facilities face mounting uncompensated care costs, threatening closures particularly in rural areas. Infectious disease rates increase when people lack access to preventive care. Local economies suffer when residents are too sick to work, too indebted to spend, and too unstable to contribute.

Conclusion

The Health District of Northern Larimer County strongly opposes the interim final rule as published. The IFR undermines access to essential health care, imposes substantial costs on local governments, providers, and communities, and places medically frail individuals at heightened risk of losing the health coverage that Congress intended to preserve. The regulation as written appears to exceed CMS's statutory authority under Section 71119 by requiring medically frail individuals to prove their condition impairs their ability to work, a requirement Congress did not enact. The IFR also conflicts with prior guidance CMS provided to states, rendering months of good-faith implementation planning by Colorado unusable.

We urge CMS to:

- Withdraw this IFR and issue a revised rule that faithfully implements Section 71119 as enacted by Congress;
- Remove the requirement that medically frail individuals prove their condition significantly impairs their ability to comply with community engagement requirements;
- Allow states to rely on existing diagnostic codes and data to identify medically frail individuals ex parte, as states had already planned;
- Permit self-attestation for all exemptions without limitation;
- Provide states with good-faith implementation waivers and timeline extensions; and
- Develop a transparent monitoring and evaluation framework to assess the effects of these policies on coverage, health outcomes, and employment.

We urge CMS to prioritize accessibility, efficiency, and responsiveness to people's needs and ensure that implementation of Section 71119 protects, rather than jeopardizes, the health and stability of millions of Americans.

Thank you for this opportunity to comment. If you have any questions about these comments, please contact Alyson Williams, awilliams@healthdistrict.org.

Sincerely,

Board of Directors of the Health District of Northern Larimer County

Dear Larimer County Board of County Commissioners:

Thank you for your tireless commitment to the health, safety, and well-being of Larimer County residents. Larimer County is a vibrant, diverse community with a bright future – a future that is reflected in the brilliance and potential of its youth. Yet that future is being threatened by the growing presence of tobacco and nicotine products that are specifically designed to appeal to young people.

As community-based organizations, public health leaders, educators, and residents, we are urging you to adopt a local Tobacco Retail Licensing (TRL) ordinance. This critical policy will create a robust, local enforcement protocol that holds retailers accountable and helps keep harmful, highly addictive tobacco products out of the hands of Larimer County's youth.

The facts are clear:

- Tobacco products kill nearly 490,000 people in the United States each year, and 80% of life-long dependence on nicotine begins before age 18.[1,2]
- E-cigarettes and disposable vapes are the most commonly used tobacco products among youth today.[3]
- These products contain extremely high levels of nicotine, fueling addiction and negatively affecting adolescent brain development. High school youth in Larimer County report higher rates of current nicotine vape use than youth nationally, almost 11% here in Larimer[4] compared to 7% nationally.[5]
- In Larimer County, 19 in 20 current high school students who use nicotine vape report using flavored vapes.[4]
- In unincorporated Larimer County, there are 4 times as many licensed tobacco retailers[6] as grocery stores.[7]
- Of the unincorporated Larimer County retailers within 1500 ft of a school, all 4 of 4 (100%) have had a sales-to-minor violation in the past 3 years. The remaining 26 unincorporated retailers are beyond 1500 ft of a school. Of these retailers, 12 of 26 (46%) have had a sales-to-minor violation.[6,8]
- Larimer high school youth who currently use nicotine products reported higher rates buying nicotine products at retailers such as convenience stores or gas stations compared to youth across Colorado, indicating that there are lower barriers to purchasing at these locations locally.[4]

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[1] Campaign for Tobacco-Free Kids. (2025). *The Toll of Tobacco in the United States*. https://www.tobaccofreekids.org/problem/toll-us

[2] FDA. (nd). *Youth & Tobacco*. https://www.fda.gov/tobacco-products/public-health-education/youth-and-tobacco#reference

[3] CDC. (2024). *E-Cigarette use among youth*. Smoking and Tobacco Use; https://www.cdc.gov/tobacco/e-cigarettes/youth.html

[4] Colorado Department of Public Health and Environment. (2025). *Healthy Kids Colorado Survey information*. https://cdphe.colorado.gov/hkcs

[5] Center for Rapid Surveillance of Tobacco. (2026). *Tobacco Product Use among Middle & High School Students*. https://tobaccocrst.org/data-briefs

[6] Colorado Department of Revenue, Tobacco Compliance Check (2026)

[7] Larimer County Department of Health and Environment Retail Food License Data (2026)

[8] Colorado Department of Education (2026)

We believe Larimer County must act, and that a local TRL policy is the right tool to do so. Importantly, ***TRL does not restrict adult access to legal tobacco or nicotine products.*** Instead, it ensures that retailers operate responsibly and within the bounds of the law.

A local TRL ordinance would:

- **Build on existing state law to strengthen enforcement and close critical gaps.** While Colorado requires two compliance checks per year, local TRL would *add* an additional layer of accountability by allowing the City of Fort Collins Police Department to conduct its own compliance inspections, enforce local penalties, and ensure retailers follow Fort Collins -specific protections. The draft ordinance also includes requirements not covered by state law, such as proximity restrictions to youth-serving locations, limits on license transfers, and regulation on other potentially harmful products like kratom and age-restricted hemp.
- **Promote accountability and education.** By requiring all retailers to be licensed and trained on tobacco laws, Larimer County can ensure that businesses understand and follow local and state regulations—and that enforcement is both consistent and educational.
- **Ensure fair competition.** A licensing system creates a level playing field by holding all retailers to the same standards, discouraging illegal or unregulated sales that undercut compliant businesses.
- **Protect youth health and safety.** Local TRL helps prevent those under the age of 21 from accessing highly addictive nicotine products by enforcing age restrictions and reducing the presence of retailers near schools and youth-serving areas.

Tobacco retail licensing is a policy that has worked to protect youth and young adults and promote an accountable and responsible business environment in dozens of Colorado communities, and it can work in Larimer County as well. Tobacco retail licensing is a critical step to protect our community, but there is more that Larimer County can do. The evidence is clear and compelling.

Initial Use: About 81% of youth tobacco users started with a flavored option.

Current Use: Roughly 80% of current youth tobacco users (ages 12 to 17) use flavored products.

E-Cigarettes: Nearly 90% of young people who vape use flavored e-cigarettes, attracted by fruit, candy, and mint options.

Increased Risk: Studies tracked by the Centers for Disease Control and Prevention indicate that youth whose first product was flavored face a higher chance of continuing regular, long-term tobacco use.

Over a dozen Colorado communities, and 400 municipalities nationwide have passed ordinances that license tobacco retailers *and* end the sale of flavored tobacco products. These policies, when paired together, reflect a policy framework that protects kids from addiction and long-term use of tobacco.

We urge you to take these meaningful steps forward and support the development and passage of a local Tobacco Retail Licensing ordinance, while ending the sale of flavored tobacco, the primary incentive for youth use, in Larimer County. Together, we can create a healthier future for all Larimer County residents and a brighter future for our youth.

Sincerely,

The Undersigned Organizations and Community Partners

Health District

120 Bristlecone Dr.
Fort Collins, CO 80524
(970) 224-5209
info@healthdistrict.org
healthdistrict.org

Date: July 30th, 2026

RE: Letter of Support for Front Range Passenger Rail District Board.

Dear Front Range Passenger Rail District Board,
The Health District of Northern Larimer County supports the continued advancement of the Front Range Passenger Rail project as an investment in the health and well-being of our region.

Transportation is a key social determinant of health. Reliable, affordable transportation helps people access primary care, behavioral health services, substance use treatment, employment, education, and other essential resources that contribute to healthier communities.

As Northern Colorado prepares for the potential impacts of H.R. 1, including increased financial pressures on residents, reduced access to healthcare for many individuals, and greater demand on local healthcare providers and community organizations, investments that improve mobility become increasingly important. While passenger rail cannot address these challenges alone, it can help reduce transportation barriers that often prevent people from accessing needed care, securing employment, and seizing opportunities.

The Front Range functions as an interconnected healthcare region, with community members traveling to access care and services. Passenger rail would strengthen these regional connections while providing a new transportation option for older adults, people with disabilities, individuals who cannot or choose not to drive, and working families.

The environmental benefits of this project extend well beyond mobility; modern passenger rail service can directly improve local and regional air quality and support long-term climate goals.

For these reasons, we support the continued advancement of the Front Range Passenger Rail project and encourage thoughtful investment in transportation infrastructure that expands access to care, promotes health equity, and improves quality of life for residents.

Sincerely,

Brian Ferrans
Executive Director
Health District of Northern Larimer County

Erin Hottenstein
Board of Directors President

AGENDA DOCUMENTATION

Meeting Date: August 19, 2026

SUBJECT: Q 2 2026 Financial Reporting Package

PRESENTER: Jessica Holmes

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

PURPOSE/ BACKGROUND

Quarterly review of the Health District's Financial Reporting Package.

This report and all financial statements within are prepared using the modified accrual basis of accounting as required for governmental fund types under GAAP & GASB. These statements are unaudited and intended for management use only.

Report Contents Include:

- Financial Discussion & Analysis
- Balance Sheets – Governmental Fund
  - Current Year to Date Compared to Prior Year End
  - Current Year to Date Compared to Prior Year to Date
- Statements of Revenues, Expenditures, & Changes in fund Balance – Governmental Fund
  - Current Year to Date
  - Budget to Actual Comparison
  - Current Year to Date by Function
- Supplemental Reports
  - Rolling Forecast
  - Investment Performance

Attachment(s):
Financial Reporting Package – For the Second Quarter Ended June 30, 2026

FISCAL IMPACT

Total Revenues for Half 1 of 2026: $13.32 million
Total Expenditures for Half 1 of 2026: $7.08 million
Change in Fund Balance: $6.24 million
Fund Balance as of June 30, 3036: $19.87 million

STAFF RECOMMENDATION

N/A

Health District

Financial Reporting Package

For the Second Quarter Ended June 30, 2026

Prepared by: Jessica Holmes, Controller/Finance Officer

August 2026

Table of Contents

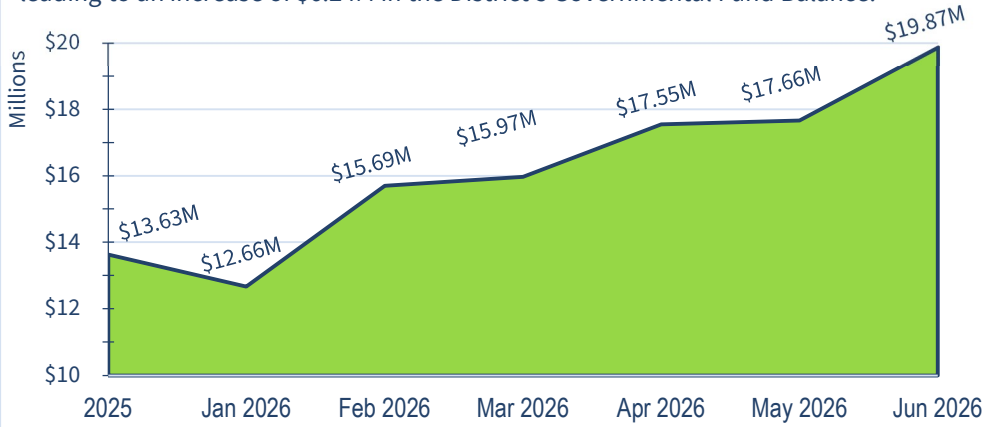
Financial Discussion & Analysis

Executive Summary

During the second quarter of 2026, the Health District of Northern Larimer County received $7.40M in revenues and incurred $3.49M of expenditures, resulting in a positive Change in Fund Balance of $3.90M for the quarter. For the year to date through June 30, 2026, the District received $13.32M in revenues and incurred $7.08M in expenditures, for a year-to-date increase of $6.24M to the Fund Balance.

2026 Fund Balance Trend

By the end of the second quarter, 97% of property taxes levied were collected, leading to an increase of $6.24M in the District's Governmental Fund Balance.



The chart above illustrates the trend of the District's fund balance by month since year-end 2025, and below you will find key financial highlights.

Balance Sheet

- **Cash & Investments:** Increased 24% from Dec 2025, attributable to tax collections..
- **Assets:** Decreased in response to Property Tax Receivable draw down through the collection season.
- **Liabilities & Deferred Inflows:** Overall decrease is a result of payment activity and recognition of tax revenues.

Fund Balance

- **Nonspendable:** $144K,tied to prepaid items.
- **Restricted:** $469K, TABOR.
- **Operating:** $5.99M, four months of budgeted expenditures.
- **Capital:** $1.21M, inclusive of $1.30M appropriation, less capital outlay.
- **Unassigned:** $12.06M, appropriation plus change in fund balance.

Revenues

- **YTD Total:** $13.32M
- $20K ahead of budget-to-date, materially on target.
- Most revenue stream variances are due to timing.
- Investment income variance is due to higer Fed rates than originally forecast.

Expenditures

- **YTD Total: $7.08M**
- $1.80M less than budget-to-date.
- The largest variance remains Personnel Costs at $1.21M under budget due to vacancies.
- Capital Outlay is $211K under budget due to an intentional pause.

Overall Financial Position

The Health District remains in a strong financial position.

The fund balance increased by $6.24M, ending Q2 of 2026 at $19.87M.

Year to date, the Health District has outperformed budget by $1.82M, primarily attributable to continued underspending within Personal Compensation resulting from staff vacancies, which is consistent with the trend identified in the first quarter report.

Revenue Analysis

Total Revenues for the second quarter were $7.40 million, bringing year-to-date revenue to $13.32 million — within 0.2% of the Budget-to-Date target of $13.30M. Overall, revenue performance remains materially consistent with budget for the year; the variances discussed below are primarily attributable to timing rather than underlying shortfalls.

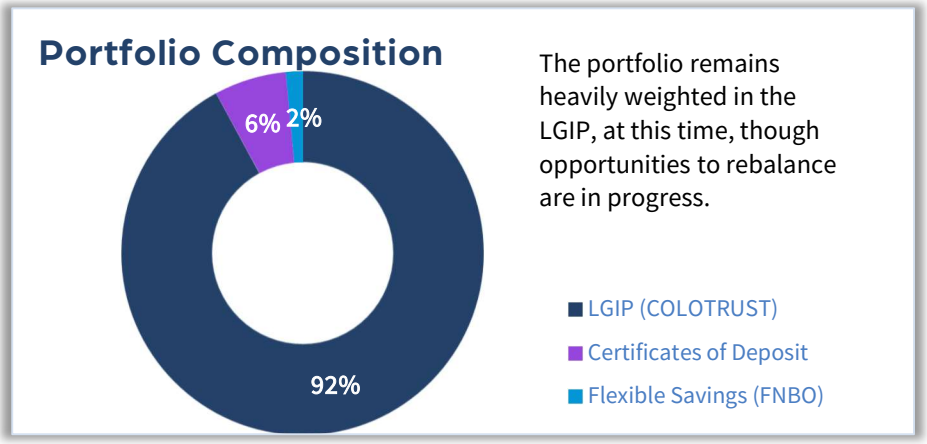
Tax Revenues continue to be recognized unevenly from month to month, consistent with Larimer County's collection and remittance calendar, rather than on a straight-line basis. As of the end of the second quarter, nearly 97% of property taxes levied have been collected, leading the District into the second half of the year in which we will see limited revenue and the corresponding reductions to the current peak Fund Balance.

Lease Revenues reflected the expected annual spike in May, driven by the yearly capital lease payment received from PVHS. This is representative of an expected annual transaction; in totality Lease Revenues remain within 1% of budget year to date.

Contributions are $53,658 (37.3%) ahead of Budget-to-Date, and **Investment Earnings** are $32,144 (13.1%) ahead of Budget-to-Date, continuing the trend identified in the first quarter report in which investment returns have outperformed the rate assumed in the budget.

Investment Performance

As of June 30, 2026, the District's total investment portfolio was valued at $17.44 million, an increase of $3.66 million, or 26.5%, from the opening balance. This increase reflects net contributions of $3.38 million (contributions from tax collection activity of $8.29 million, less withdrawals of $4.90 million to fund District operations), combined with investment earnings of $272,000 for the period, for a year-to-date return on investment of 1.59%.



The **Investment Performance** statement is a new addition to this Financial Reporting Package. Previously, investment analysis was only reported annually in June for the prior year, which is too far after the fact for management to respond to market fluctuations. The intent of these new quarterly updates is for leadership to be informed regularly enabling the District to respond to slow performance by making targeted improvements to the portfolio, while still complying with regulations to ensure safety, liquidity, and public accountability.

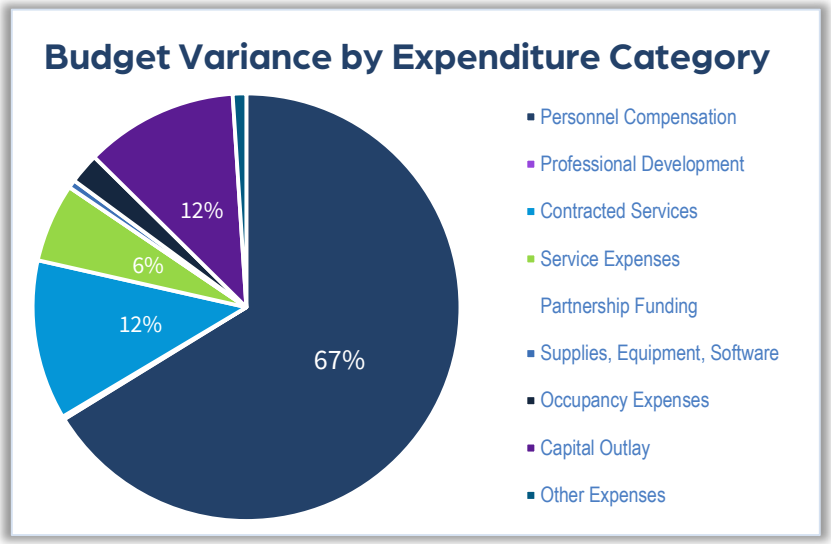
In line with this intent, opportunities have been identified to secure better interest rates than those currently held with the District's Certificate of Deposit agreements. Several of these CDs will be reaching maturity soon, and management intends to close those CD accounts and enter into new agreements that offer higher yields.

Institution	Balance	Rate	Maturity	Intent/Request
Points West Bank	$128,338	2.25%	08/19/2026	Close Account
Advantage Bank	$129,769	3.61%	09/08/2026	Renegotiate
Adams Bank & Trust	$274,666	3.36%	10/21/2026	Close Account
Points West Bank	$169,539	2.25%	11/12/2026	Close Account
Mountain Valley Bank	$262,859	3.47%	11/13/2026	Close Account
Advantage Bank	$156,503	0.15%	01/11/2027	Close Account Early

Expense Analysis

Total Expenditures for the second quarter were $3.49 million, bringing year-to-date expenditure to $7.08 million, which is $1.80 million (20.3%) less than the Budget-to-Date target of $8.88 million. The Health District was under budget in every expenditure category except Supplies, Equipment, & Software, which was $11,191 (3.9%) over Budget-to-Date — a minor variance not requiring further action at this time.

Personnel Compensation remains the largest driver of the District's favorable expenditure variance, running $1.21 million, or 22.3%, under Budget-to-Date. As of June 30, 2026, the District had 68.75 filled FTE and 24.15 vacant FTE, a decrease in filled positions from the 72.1 filled FTE reported at the end of the first quarter, attributable to standard employee turnover. As of the date of this report, filled FTE has increased to 74.75, reducing vacancies to 18.15 FTE, with additional positions currently in process. At the end of the first half of 2026, 61.2% of the annual Personnel Compensation budget remained unspent, compared to the 50% that would be expected at the mid-year point; management expects this variance to narrow slightly as the additional positions referenced above are filled. Personnel Compensation for the quarter also included a one-time, District-wide employee bonus which increased that month's expenditure but did not alter the District's underlying underspend trend for the year.



Temporary Help expenses, incurred to fill vacancies within Behavioral Health and Oral Health, totaled $117,000 year to date and are categorized within Contracted Services. As noted in the first quarter report, this expense should be considered a partial offset to the Personnel Compensation savings discussed above.

Professional Development (84.7% of annual budget remaining) and Capital Outlay (80.6% of annual budget remaining) continue to trail their respective Budget-to-Date pace for a second consecutive quarter. Capital Outlay has been intentionally paused pending campus considerations. No further capital expenditure is currently forecast, which is expected to result in a full-year variance of approximately $372,000 under the $461,000 capital budget. Management characterizes this as a deliberate hold rather than a timing delay; capital spending is expected to resume upon Board finalization of considerations.

Community Health Operations vs. General Operations:

As of June 30, 2026, the District has devoted 72.4% of Total Operating Expenditures directly to program operations (Client Experience and Strategy & Impact combined), with 26.9% attributable to General Operations and 0.7% to Non-Operating activity (leased property). This is a modest shift from the 75% / 25% split reported in the first quarter; it nonetheless remains a healthy Program Expense Ratio reflecting continued mission focus.

Both program areas continue to operate at a planned deficit, funded by tax revenue collected under General Operations. This structure is intentional and by design, consistent with the District's funding model, rather than indicative of program underperformance. Client Experience and Strategy & Impact generated combined revenue of $671K against expenditures of $3.31M and $1.82M, respectively, while General Operations generated a surplus of $10.61M, primarily attributable to Tax Revenues, which funds these program activities.

Rolling Forecast

Beginning this quarter, the Health District is introducing a rolling forecast that combines six months of actual results with a forecast for the remaining six months of the year, to provide the Board with enhanced visibility into the District's projected full-year financial outcome.

Based on results through June 30, 2026, combined with the forecast for the remainder of the year, the District projects full-year Total Revenues of $15.76 million, or $137,000 (0.9%) ahead of the 2026 budget, and full-year Total Expenditures of $14.10 million, or $3.37 million (19%) under the 2026 budget.

As a result, current projections anticipate a $1.67 million increase to the Fund Balance for 2026, compared to a Board-approved budget that expected a $1.84 million planned drawdown of Fund Balance — a favorable variance of $3.51 million. This projected outcome is primarily attributable to continued Personnel Compensation savings resulting from FTE vacancies, which are expected to close to some degree during the second half of the year as positions are filled — consistent with the hiring progress already achieved between June and August 2026 described in the Expense Analysis section — and to the pause in Capital Outlay spending described above.

This forecast predicts a year end Total Fund Balance of $15.30 million, in place of the budgeted balance of $11.79 million, allowing the Health District to invest the current year surplus into the infrastructure needed to advance the mission and strategic plan of the organization.

As with any forecast, this projection will be refined each quarter as actual results develop, particularly with respect to the pace of hiring into vacant positions and the timing of any Board determination regarding the paused capital projects.

Health District of Northern Larimer County

Balance Sheets

Governmental Fund

As of June 30, 2026

Current Year to Date Compared to Prior Year End

	December 2025	June 2026	Variance	%
Assets				
Cash & Investments	14,400,363	17,891,795	3,491,432	24%
Receivables				
Property Taxes	11,473,579	3,378,137	(8,095,443)	-71%
Specific Ownership Taxes	58,538	57,887	(651)	-1%
Patients	52,927	166,993	114,066	216%
Leases	59,358,495	58,496,772	(861,723)	-1%
Grants & Other	54,722	5,642	(49,080)	-90%
Uncollectable Allowance	(26,055)	(11,641)	14,414	-55%
Prepaid Expenses	186,975	143,540	(43,435)	-23%
Total Assets	**$ 85,559,544**	**$ 80,129,124**	**$ (5,430,419)**	**-6%**
Liabilities, Deferred Inflows, & Fund Balance				
Liabilities				
Accounts Payable	583,435	289,918	(293,517)	-50%
Accrued Liabilities				
Property Tax Escrow	38,664	21,548	(17,116)	-44%
Accrued Expenses	77,515	88,033	10,518	14%
Security Deposits Held	19,157	21,206	2,048	11%
Payroll Liabilities	298,373	300,764	2,392	1%
Unearned Contributions	59,531	48,945	(10,586)	-18%
Total Liabilities	**$ 1,076,675**	**$ 770,413**	**$ (306,261)**	**-28%**
Deferred Inflows				
Property Tax Resources	11,478,295	390,845	(11,087,450)	-97%
Lease Resources	59,358,495	59,080,390	(278,105)	0%
Service Resources	15,996	15,996	-	0%
Total Deferred Inflows	**$ 70,852,786**	**$ 59,487,231**	**$ (11,365,555)**	**-16%**
Fund Balance				
Nonspendable Funds	186,975	143,540	(43,435)	-23%
Restricted Funds	470,801	468,569	(2,232)	0%
Assigned Funds - Operating	7,472,610	5,985,930	(1,486,680)	-20%
Assigned Funds - Capital	581,237	1,210,552	629,315	108%
Unassigned Funds	2,678,441	5,688,610	3,010,169	112%
Change in Fund Balance	2,240,020	6,374,281	4,134,261	185%
Total Fund Balance	**$ 13,630,083**	**$ 19,871,480**	**$ 6,241,397**	**46%**
Total Liabilities, Deferred Inflows, & Fund Balance	**$ 85,559,544**	**$ 80,129,124**	**$ (5,430,419)**	**-6%**

The financial statements presented herein are prepared using the modified accrual basis of accounting as required for governmental fund types under GAAP & GASB. These statements are unaudited and intended for management use only.

Balance Sheets

Governmental Fund

As of June 2026

Current Year to Date Compared to Prior Year to Date

	June 2025	June 2026	Variance	%
Assets				
Cash & Investments	16,531,484	17,891,795	1,360,311	8%
Receivables				
Property Taxes	3,051,509	3,378,137	326,627	11%
Specific Ownership Taxes	58,992	57,887	(1,105)	-2%
Patients	354,852	166,993	(187,860)	-53%
Leases	58,482,855	58,496,772	13,917	0%
Grants & Other	31,096	5,642	(25,454)	-82%
Uncollectable Allowance	(160,939)	(11,641)	149,297	-93%
Prepaid Expenses	130,055	143,540	13,485	10%
Total Assets	**$ 78,479,905**	**$ 80,129,124**	**$ 1,649,219**	**2%**
Liabilities, Deferred Inflows, & Fund Balance				
Liabilities				
Accounts Payable	252,409	289,918	37,510	15%
Accrued Liabilities				
Property Tax Escrow	20,860	21,548	688	3%
Accrued Expenses	90,206	88,033	(2,173)	-2%
Security Deposits Held	13,972	21,206	7,233	52%
Payroll Liabilities	270,264	300,764	30,500	11%
Unearned Contributions	75,062	48,945	(26,117)	-35%
Total Liabilities	**$ 722,773**	**$ 770,413**	**$ 47,640**	**7%**
Deferred Inflows				
Property Tax Resources	325,285	390,845	65,559	20%
Lease Resources	59,068,086	59,080,390	12,304	0%
Service Resources	8,071	15,996	7,925	98%
Total Deferred Inflows	**$ 59,401,442**	**$ 59,487,231**	**$ 85,789**	**0%**
Fund Balance				
Nonspendable Funds	130,055	143,540	13,485	10%
Restricted Funds	470,801	468,569	(2,232)	0%
Assigned Funds - Operating	7,472,610	5,985,930	(1,486,680)	-20%
Assigned Funds - Capital	1,232,874	1,210,552	(22,322)	-2%
Unassigned Funds	2,118,911	5,688,610	3,569,698	168%
Change in Fund Balance	6,930,440	6,374,281	(556,159)	-8%
Total Fund Balance	**$ 18,355,690**	**$ 19,871,480**	**$ 1,515,790**	**8%**
Total Liabilities, Deferred Inflows, & Fund Balance	**$ 78,479,905**	**$ 80,129,124**	**$ 1,649,219**	**2%**

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Health District of Northern Larimer County

Statements of Revenues, Expenditures, & Changes in Fund Balance

First Quarter 2026, April 2026, May 2026, June 2026, Second Quarter 2026, and Year to Date 2026

For the Second Quarter Ended June 30, 2026

	Q1 2026	April 2026	May 2026	June 2026	Q2 2026	YTD 2026
Revenues						
Tax Revenues	5,132,893	2,512,962	745,657	3,045,179	6,303,798	11,436,691
Service Revenues, Net	243,630	76,647	78,854	77,018	232,519	476,149
Lease Revenues	353,568	119,977	339,391	117,967	577,335	930,902
Contributions	79,317	84,310	31,246	2,697	118,253	197,570
Investment Earnings	112,119	63,664	50,489	50,524	164,677	276,795
Other Operating Revenues	-	-	-	-	-	-
Total Revenues	**$ 5,921,526**	**$ 2,857,560**	**$ 1,245,637**	**$ 3,293,385**	**$ 7,396,582**	**$ 13,318,107**
Expenditures						
Personnel Compensation	1,993,251	684,329	865,372	674,180	2,223,881	4,217,132
Professional Development	31,036	12,471	23,118	15,610	51,200	82,235
Contracted Services	362,053	86,629	68,148	96,227	251,004	613,057
Service Expenses	166,682	13,875	28,492	37,463	79,830	246,512
Partnership Funding	590,563	284,685	-	97,624	382,309	972,872
Supplies, Equipment, & Software	134,063	55,981	56,390	50,237	162,608	296,671
Occupancy Expenses	116,561	42,931	34,521	37,268	114,720	231,281
Other Operating Expenses	158,927	62,781	31,266	74,528	168,575	327,502
Capital Outlay	30,607	35,583	21,609	1,649	58,841	89,448
Total Expenditures	**$ 3,583,743**	**$ 1,279,265**	**$ 1,128,917**	**$ 1,084,786**	**$ 3,492,968**	**$ 7,076,710**
Excess/(Deficiency) of Revenues Over Expenditures	**$ 2,337,783**	**$ 1,578,295**	**$ 116,721**	**$ 2,208,599**	**$ 3,903,614**	**$ 6,241,397**
Change in Fund Balance						
Beginning Fund Balance	13,630,083	15,967,866	17,546,161	17,662,882	15,967,866	13,630,083
Ending Fund Balance	**15,967,866.18**	**17,546,160.94**	**17,662,881.71**	**19,871,480.48**	**19,871,480.48**	**19,871,480.48**

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Health District of Northern Larimer County

Statements of Revenues, Expenditures, & Changes in Fund Balance

Budget to Actual Comparison

As of the Second Quarter Ended June 30, 2026

	Budget to Date	Actual to Date	Variance	%	2026 Budget	Remaining	%
Revenues							
Tax Revenues	11,534,147	11,436,691	(97,456)	-1%	12,186,295	749,604	6%
Service Revenues, Net	435,814	476,149	40,335	9%	991,468	515,319	52%
Lease Revenues	939,321	930,902	(8,418)	-1%	1,657,525	726,623	44%
Contributions	143,912	197,570	53,658	37%	345,988	148,418	43%
Investment Earnings	244,652	276,795	32,144	13%	437,704	160,908	37%
Other Operating Revenues	-	-	-	0%	-	-	0%
Total Revenues	**$ 13,297,846**	**$ 13,318,107**	**$ 20,262**	**0%**	**$ 15,618,980**	**$ 2,300,873**	**15%**
Expenditures							
Personnel Compensation	5,426,794	4,217,132	1,209,662	22%	10,857,932	6,640,800	61%
Professional Development	86,421	82,235	4,185	5%	538,247	456,012	85%
Contracted Services	833,818	613,057	220,762	26%	1,598,720	985,664	62%
Service Expenses	355,149	246,512	108,637	31%	825,301	578,789	70%
Partnership Funding	972,872	972,872	-	0%	1,542,241	569,370	37%
Supplies, Equipment, & Software	285,480	296,671	(11,191)	-4%	571,188	274,517	48%
Occupancy Expenses	273,274	231,281	41,993	15%	546,691	315,410	58%
Other Operating Expenses	346,265	327,502	18,762	5%	516,474	188,971	37%
Capital Outlay	301,000	89,448	211,552	70%	461,000	371,552	81%
Total Expenditures	**$ 8,881,073**	**$ 7,076,710**	**$ 1,804,363**	**20%**	**17,457,794.02**	**$ 10,381,084**	**59%**
Excess/(Deficiency) of Revenues Over Expenditures	**$ 4,416,773**	**$ 6,241,397**	**$ 1,824,625**	**41%**	**$ (1,838,814)**	**$ (8,080,211)**	
Change in Fund Balance							
Beginning Fund Balance	13,630,083	13,630,083					
Ending Fund Balance	**$ 18,046,856**	**$ 19,871,480**					

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Health District of Northern Larimer County

Statement Revenues, Expenditures, & Changes in Fund Balance by Function

Supplemental Financial Statement

As of the Second Quarter Ended June 30, 2026

	Community Health Operations			General Operations	Total Operations	Non-Operating	Health District
	Client Experience	Strategy & Impact	Total				
Revenues							
Tax Revenues	-	-	-	11,436,691	11,436,691	-	11,436,691
Service Revenues, Net	476,149	-	476,149	-	476,149	-	476,149
Lease Revenues	-	-	-	801,914	801,914	128,988	930,902
Contributions	194,848	2,473	197,320	250	197,570	-	197,570
Investment Earnings	-	-	-	276,795	276,795	-	276,795
Other Operating Revenues	-	-	-	-	-	-	-
Total Revenues	$ 670,996	$ 2,473	$ 673,469	$ 12,515,650	$ 13,189,119	$ 128,988	$ 13,318,107
Expenditures							
Personnel Compensation	2,321,110	614,699	2,935,809	1,281,323	4,217,132	-	4,217,132
Professional Development	33,723	7,113	40,836	41,399	82,235	-	82,235
Contracted Services	391,578	84,580	476,158	136,899	613,057	-	613,057
Service Expenses	159,936	30,949	190,885	55,627	246,512	-	246,512
Partnership Funding	-	972,872	972,872	-	972,872	-	972,872
Supplies, Equipment, & Software	163,487	56,294	219,781	76,890	296,671	-	296,671
Occupancy Expenses	129,475	27,878	157,353	44,916	202,270	29,011	231,281
Other Operating Expenses	56,316	9,736	66,052	239,903	305,955	21,548	327,502
Capital Outlay	52,988	12,295	65,283	24,166	89,448	-	89,448
Total Expenditures	$ 3,308,613	$ 1,816,415	$ 5,125,028	1,901,123.11	$ 7,026,151	$ 50,559	$ 7,076,710
Excess/(Deficiency) of Revenues Over Expenditures	$ (2,637,617)	$ (1,813,942)	$ (4,451,559)	$ 10,614,527	$ 6,162,968	$ 78,429	$ 6,241,397
% of Total Expenditures	46.8%	25.7%	72.4%	26.9%	99.3%	0.7%	

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2026 Rolling Forecast

Six Months of Actuals + Six Months of Forecast

As of June 2026

	Q1 Total	Q2 Total	Q3 Total	Q4 Total	2026 Projection			2026 Budget		
Revenues	Actual	Actual	*Forecast*	*Forecast*	Actual	*Forecast*	Total	Budget	$ Variance	%
Tax Revenues	5,132,893	6,303,798	432,046	261,889	11,436,691	693,934	12,130,625	12,186,295	(55,670)	0%
Service Revenues, Net	243,630	232,519	253,850	227,926	476,149	481,776	957,924	991,468	(33,544)	-3%
Lease Revenues	353,568	577,335	363,633	365,712	930,902	729,345	1,660,247	1,657,525	2,722	0%
Contributions	79,317	118,253	143,154	58,922	197,570	202,076	399,646	345,988	53,658	16%
Investment Earnings	112,119	164,677	176,795	154,044	276,795	330,839	607,634	437,704	169,930	39%
Other Operating Revenues	-	-	-	-	-	-	-	-	-	0%
Total Revenues	$ 5,921,526	$ 7,396,582	$ 1,369,477	$ 1,068,492	$ 13,318,107	$ 2,437,969	$ 15,756,077	$ 15,618,980	$ 137,097	1%

	Q1 Total	Q2 Total	Q3 Total	Q4 Total	2026 Projection			2026 Budget		
Expenditures	Actual	Actual	*Forecast*	*Forecast*	Actual	Forecast	Total	Budget	$ Variance	%
Personnel Compensation	1,993,251	2,223,881	2,038,938	2,197,680	4,217,132	4,236,618	8,453,750	10,857,932	2,404,182	22%
Professional Development	31,036	51,200	130,401	206,170	82,235	336,570	418,806	538,248	119,442	22%
Contracted Services	362,053	251,004	334,829	332,662	613,057	667,491	1,280,548	1,598,720	318,172	20%
Service Expenses	166,682	79,830	250,315	219,837	246,512	470,152	716,664	825,301	108,637	13%
Partnership Expenses	590,563	382,309	284,685	284,685	972,872	569,370	1,542,241	1,542,241	-	0%
Supplies, Equipment, & Software	134,209	162,975	148,474	148,690	297,184	297,165	594,349	571,188	(23,161)	-4%
Occupancy Expenses	116,561	114,720	159,459	125,317	231,281	284,776	516,057	546,691	30,633	6%
Other Operating Expenses	158,781	168,208	67,623	80,921	326,989	148,544	475,533	516,474	40,940	8%
Capital Expenditures	30,607	58,841	-	-	89,448	-	89,448	461,000	371,552	81%
Total Expenditures	$ 3,583,743	$ 3,492,968	$ 3,414,724	$ 3,595,961	$ 7,076,710	$ 7,010,685	$ 14,087,396	$ 17,457,794	$ 3,370,398	19%
Change in Fund Balance	$ 2,337,783	$ 3,903,614	$ (2,045,247)	$ (2,527,469)	$ 6,241,397	$ (4,572,716)	$ 1,668,681	$ (1,838,814)	$ 3,507,495	-191%

As of the End of:	Q1	Q2	Q3	Q4	2026 Projection			2026 Budget		
Fund Balance	Actual	Actual	*Forecast*	*Forecast*	Current	Forecast	EOY	Budget	$ Variance	%
Nonspendable Funds	156,174	143,186	143,186	143,186	143,186	-	143,186	186,975	(43,789)	-23%
Restricted Funds	468,569	468,569	468,569	468,569	468,569	-	468,569	468,569	-	0%
Assigned Funds - Operating	5,985,930	5,985,930	5,985,930	5,985,930	5,985,930	-	5,985,930	5,985,930	-	0%
Assigned Funds - Capital	1,269,393	1,210,552	1,210,552	1,210,552	1,210,552	-	1,210,552	839,000	371,552	44%
Unassigned Funds	5,688,610	5,688,610	5,688,610	5,688,610	5,688,610	-	5,688,610	5,688,610	-	0%
Change in Unassigned Funds	2,399,191	6,374,634	4,329,388	1,801,918	6,374,634	(4,572,716)	1,801,918	(1,377,814)	3,179,732	-231%
Total Fund Balance	$ 15,967,866	$ 19,871,480	$ 17,826,234	$ 15,298,765	$ 19,871,480	$ (4,572,716)	$ 15,298,765	$ 11,791,269	$ 3,507,495	30%
Funds Available for Use	$ 15,343,123	$ 19,259,725	$ 17,214,478	$ 14,687,009	$ 19,259,725	$ (4,572,716)	$ 14,687,009	$ 11,135,725	$ 3,551,284	53%

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Health District of Northern Larimer County

Investment Performance

Supplemental Financial Information

As of June 30, 2026

Local Government Investment Pool (LGIP) Investments

	Opening Balance	Contributions	Withdrawals	Earnings	Balance		Avg. Yield	ROI	Portfolio
COLOTRUST - Plus +	12,424,596	8,285,055	(4,900,000)	248,867	16,058,518		3.7735%	1.5741%	92.09%
COLOTRUST - Prime	1,614	-	(1,637)	22	0		3.5408%		0.00%
LGIP Investments Total	**$ 12,426,211**	**$ 8,285,055**	**$ (4,901,637)**	**$ 248,889**	**$ 16,058,518**				**92.09%**

Certificate of Deposit (CD) Investments

	Opening Balance	Contributions	Withdrawals	Earnings	Balance	Int. Rate	APY	ROI	Portfolio	Maturity
Adams Bank & Trust	269,734	-	-	4,932	274,666	3.3600%	3.3600%	1.8283%	1.58%	10/21/2026
Advantage Bank	128,072	-	-	1,698	129,769	3.6049%	3.6651%	1.3255%	0.74%	9/8/2026
Advantage Bank	155,944	-	-	559	156,503	0.1500%	0.1501%	0.3582%	0.90%	1/11/2027
Points West Bank	127,629	-	-	709	128,338	2.2500%	2.2733%	0.5555%	0.74%	8/19/2026
Points West Bank	168,293	-	-	1,247	169,539	2.2500%	2.2733%	0.7408%	0.97%	11/12/2026
Mountain Valley Bank	250,031	-	-	12,828	262,859	3.4700%	3.5154%	5.1306%	1.51%	11/13/2026
CD Investments Total	**$ 1,099,703**	**$ -**	**$ -**	**$ 21,971**	**$ 1,121,674**				**6.43%**	

Flexible Savings Account Investments

	Opening Balance	Contributions	Withdrawals	Earnings	Balance	Int. Rate	APY	ROI	Portfolio
FNBO	$ 256,490	$ -	$ -	$ 1,567	$ 258,057	1.4794%	1.4895%	0.6109%	1.48%

Portfolio Summary

	Opening Balance	Contributions	Withdrawals	Earnings	Current Balance	ROI
Total Investments	$ 13,782,403	$ 8,285,055	$ (4,901,637)	**$ 272,427**	**$ 17,438,249**	1.5870%

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AGENDA DOCUMENTATION

Meeting Date: August 19, 2026

SUBJECT: 2027 Budget Timeline

PRESENTER: Jessica Holmes

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

PURPOSE/ BACKGROUND

Annual review of the Budget Timeline.

Report Contents Include:

- Timeline of the 2027 Budget Process
- Relevant Dates from the Special District Compliance Calendar

Attachment(s):
2027 Budget Timeline

FISCAL IMPACT

N/A

STAFF RECOMMENDATION

N/A

2027 Budget Timeline

Phase	Start	End	Description
Initiation	7/27/2026	8/13/2026	Planning, Development, & Internal Kick-Off
	8/12/2026	8/19/2026	Board Meeting | Communication of Budget Timeline
Execution	8/10/2026	9/11/2026	Complete Budget Proposals
	9/14/2026	9/28/2026	Review Proposals & Compile Proposed Budget
Review	9/29/2026	10/12/2026	Executive Review & Adjustment Period
	10/12/2026	10/14/2026	Preparation of Proposed Budget Package
Evaluation	10/15/2026		Proposed Budget Delivered to Board of Directors
	10/15/2026	12/9/2026	Proposed Budget available for public inspection
	10/21/2026		Board Meeting | Budget Review Session
	10/22/2026	11/17/2026	Post Notice of Public Hearing
	11/18/2026		Board Meeting | Public Budget Hearing
Finalization	11/19/2026	12/10/2026	Finalization of Proposed Budget
	TBD	TBD	Board Meeting | Required Actions:
			Resolution to Adopt the Budget
			Resolution to Set Mill Levies
			Resolution to Appropriate Funds
	12/15/2026		Submission of Mill Levy Certification to the County
	12/16/2026	12/31/2026	Internal Communication of Adopted Budget
	1/31/2027		Submission of a Certified Copy of the Adopted Budget to the State

Special District Compliance Calendar	
8/25/2026	Assessor Certification of Valuation Deadline (Due to Districts)
10/15/2026	Annual Budget Submission to Governing Board
	"Notice of Budget" to be published notifying the public that the budget is available for inspection.
12/10/2026	Assessor Final Certification of Valuation Deadline (re-certification, Due to Districts)
12/15/2026	Deadline for Certification of Mill Levies & Budget Adoption
12/22/2026	Deadline for County Commissioners to Levy Taxes
12/31/2026	Deadline for the Board to enact Resolution to Appropriate Funds
1/31/2027	Deadline to File a Certified Copy of the Budget with the Division of Local Government

* When the Assessor re-certifies property value (due by 12/10), the valuation amount may change from the initial valuation published in August. This will change the amount of tax dollars levied. *

AGENDA DOCUMENTATION

Meeting Date: August 19, 2026

SUBJECT: Partnership Investment Framework

PRESENTER: Rebecca Toll and Alyson Williams

OUTCOME REQUESTED: ____**Decision** ____**Consent** __**X**__**Report**

PURPOSE/ BACKGROUND

The Health District works with many organizations and community partners to advance our mission. Currently, partnership investments are viewed primarily through the lens of contracts and funding agreements. The proposed Partnership Investment Framework broadens that view by recognizing that the Health District invests in partnerships in many ways—including staff time and expertise, relationship building, coordination, shared programs and services, and direct financial support.

The framework organizes these relationships along a continuum from **Inform → Coordinate → Collaborate → Integrate → Transform**. Each tier represents a different way of working together and a different type of organizational investment. Not every partnership requires funding, and not every partnership is intended to move to the highest level. The goal is to better understand how and why we invest organizational resources in partnerships and ensure those investments align with the Health District's mission, values, priorities, and responsibility to the community.

The upcoming budget year will be a Learning and Growth year for this approach. We will begin using the framework to better understand and organize current partnerships, while working with the Board to develop clear guidance for how partnership investments—particularly financial investments—should be prioritized and governed.

Attachment(s): *Partnership Framework Overview*

FISCAL IMPACT
N/A

STAFF RECOMMENDATION
N/A

Board Guidance: Partnership Investment Framework

Building a Transformational Partnership Model

Purpose

The Health District's partnership investments are intended to advance our mission through collaborative action that creates measurable community impact. As the organization evolves its partnership model, the Board's role is to establish clear policy direction regarding how public dollars are invested, how partnerships grow over time, and how resources are aligned with organizational priorities.

The 2027 budget year represents a *Learning and Growth* phase. During this period, staff will build upon the infrastructure, policies, evaluation processes, and governance practices necessary to support a more intentional partnership investment strategy.

This model recognizes that partnerships exist along a continuum of increasing trust, shared accountability, and community impact.

Organizational Investment Principle

The Health District's investment in partnerships extends beyond financial contributions. Staff expertise, relationship management, convening authority, communications, facilities, data, technical assistance, and organizational leadership are all valuable public resources. Decisions regarding staffing, programming, and operational capacity directly influence the organization's ability to build and sustain effective partnerships. As a result, Board decisions should consider both financial investments and the organizational capacity required to achieve meaningful community impact.

Key Considerations

- Every partnership tier represents an organizational investment. Even when financial resources are limited, the Health District invests public assets through staff expertise, leadership, relationships, facilities, communications, data, and organizational credibility.
- Investment increases with shared accountability—not simply with relationship longevity. Partnerships advance when there is demonstrated alignment of purpose, measurable outcomes, and mutual commitment.
- Different investments require different governance practices. As organizational commitment and public investment increase, so does the Board's role in providing strategic direction, oversight, and stewardship.
- The continuum is dynamic. Partnerships may move forward, remain at a particular tier, or intentionally shift based on community needs, organizational priorities, performance, and available resources.

Board Investment Framework

Partnership Tier	Primary Purpose	Organizational Investment Philosophy	Board Governance Role	Typical Investment Categories & Current Examples	Investment Approach
Inform	Build awareness, trust, and understanding of the Health District's mission, services, and community priorities.	Invest organizational expertise, communications, outreach, and staff capacity to ensure the Health District remains a trusted, accessible, and responsive community resource. These foundational investments strengthen community relationships and create conditions for future collaboration.	Establish expectations for community engagement, transparency, and public accountability. Ensure adequate organizational capacity exists to fulfill the Health District's role as a trusted community partner.	Community education, outreach, communications, public awareness campaigns, relationship cultivation, participation in community events, staff expertise, data and information sharing.	Primarily supported through operating budgets, staff FTE, communications resources, and program infrastructure rather than dedicated partnership funding.
Coordinate	Strengthen relationships by connecting organizations, reducing duplication, and improving service coordination across the community.	Invest in community infrastructure by dedicating staff time, convening authority, partnership management, and collaborative planning that improve alignment across organizations. These investments build the relational capital necessary for deeper partnerships.	Support policies that prioritize cross-sector collaboration and preserve organizational capacity for convening, coordination, and partnership development.	Coalition participation, referral systems, convening meetings, relationship management, collaborative planning, technical assistance, shared learning, cross-sector networking.	Supported through staff FTE, operational resources, shared technology, meeting facilitation, and modest operating expenses that enable coordination activities.

Partnership Tier	Primary Purpose	Organizational Investment Philosophy	Board Governance Role	Typical Investment Categories & Current Examples	Investment Approach
Collaborate	Advance shared goals through joint initiatives, projects, and targeted resource investments.	Combine organizational capacity with flexible financial investments to accelerate shared work, strengthen community partners, and address identified needs aligned with the Health District's mission and strategic priorities.	Establish Board-approved funding parameters, investment criteria, and oversight for collaborative partnership investments.	Capacity-building grants, one-time funding, hiring or retention incentives, client assistance funds, pilot projects, planning grants, joint initiatives, staff project support.	Annual funding allocation established through the budget process. Staff administer investments within Board-approved policy and established decision criteria.
Integrate	Align services, resources, and decision-making around shared community outcomes.	Strategically invest staff capacity, organizational resources, direct services, and financial support to deepen partnerships that demonstrate shared accountability and coordinated impact.	Approve significant partnership investments, establish policy for strategic partnership funding, and ensure alignment with organizational priorities and direct services.	Multi-year strategic partnerships, coordinated service delivery, shared initiatives, responsive or emerging opportunity funding, joint planning, shared measurement systems, cross-organizational staffing.	Strategic investments supported through dedicated budget allocations and Board-approved responsive funding opportunities that align with organizational priorities.
Transform	Create sustainable systems change through shared leadership, continuous learning, and collective stewardship.	Long-term investments of funding, organizational influence, staff expertise, and shared learning to collectively improve community health outcomes.	Provide strategic oversight, evaluate community impact, and steward sustained public investments advancing our mission.	Long-term strategic investments, collective impact initiatives, shared governance, systems redesign, policy innovation, evaluation and learning, cross-sector leadership, sustained co-investment.	Multi-year investments informed by strategic priorities, demonstrated outcomes, continuous evaluation, and shared accountability for community impact.

2027: Learning & Growth Year

During the first year of implementation, staff will focus on building the infrastructure needed for long-term success.

Key priorities include:

- Finalizing partnership investment internal policies and procedures
- Implementing governance and approval processes
- Implementing standardized partnership assessment tools after initial piloting in late 2026
- Establishing outcome measures and evaluation practices
- Testing the partnership continuum through real-world application
- Identifying opportunities for continuous improvement

The intent is to transition from primarily relationship-based decisions to a transparent, policy-driven investment model that strengthens accountability while preserving the flexibility needed to respond to community needs.

AGENDA DOCUMENTATION

Meeting Date: August 19, 2026

SUBJECT: Executive Director Report

PRESENTER: Brian Ferrans

OUTCOME REQUESTED: ____ **Decision** ____**Consent** __X__ **Report**

Please find the Executive Director Staff Report attached with current program updates.

- **MEETINGS/EVENTS**
  The Executive Director met with the following community partners and attended the following meetings/events since the April Board meeting:

  - Attended Juneteenth celebration at Foothills Mall on Saturday, June 20th
  - Attended Bike to Work Day event Downtown Fort Collins on June 24th
  - United Way of Larimer County – Joy Sullivan
    - General check-in and updates
  - Alliance for Suicide Prevention – Rachel Owlsen-Towlen
    - Supporting Teen Self Care Fair
  - CSU School of Public Health – Molly Gutilla
    - General check-in & updates
  - Hoffman, Parker, Wilson & Carberry, P.C. – Elizabeth LeBuhn
    - General discussion and contract scope of work review
  - Ft. Collins Chamber of Commerce – Ann Hutchinson & Joe Rowan
    - Introductions and overview of organizations/priorities
  - Larimer County Dept. Public Health & Environment – Tom Gonzales
    - Regular check-in
  - Urban Land Conservancy – Aaron Miripol
    - Updates on URA re-development efforts and priorities
  - Larimer County – Laurie Kadrich (Asst. County Manager)
    - General check-in and updates
  - UCHealth – Kevin Unger
    - Quarterly check-in
  - Food Bank of Larimer County – Amy Pezzani
    - General check-in and updates
  - Attended North Colorado Health Alliance Open House on July 29th
  - Northern Colorado Kids Thrive – Christina Taylor
    - General check-in and updates
  - City of Ft. Collins – Mayor Emily Francis

- General check-in and updates

- **UPCOMING MEETINGS & OUTREACH**
  - Legislator Town Hall w/ Senator Cathy Kipp, Representatives Andy Boesenecker & Yara Zokaie on Saturday, August 22nd 10am-11:30am at the Old Town Library.
  - Cultural Enrichment Center (CEC) is hosting an open house at their location on Saturday, August 22nd from 11am-3pm
  - Colorado Children's Campaign is hosting a 2026 Kids Count in Colorado data presentation and community discussion on Tuesday, September 1st 2:30pm-4pm at the Bohemian Foundation
  - HR1 education events
  - Mental Health Substance Use (MHSU) Alliance holding a retreat on September 10th 9am-1pm

- **KEY UPDATES**

1. **Key Hiring**
   - Completed 1st round interviews for Deputy Director of Community Health position. 2nd round interviews are currently being conducted.
   - Offer accepted for new Senior Talent & Development Strategist position with start date of August 17th.
   - Offer accepted for new Senior Executive Assistant & Board Liaison position with start date of August 24th.
   - Increased part-time dentist to full time and filled an additional full time dentist position allowing for more appointment and client capacity
2. **All HD Staff Picnic –** We held an all staff picnic on July 29th at Edora Park. We had a great turnout of staff and their families. Staff did a fantastic job of organizing the event w/ great food, Kona Ice, and a delicious dessert competition. Congratulations to Michael Oliver and his wife on winning with a yummy Blueberry & Banana Nut Cream Pie!
3. **Data System Vendor Selection update** – finished up vendor demos for two finalists in order to design/build our new central registration and electronic health record system, ultimately replacing internally built and maintained client database. Vendor to be selected by early September.
4. **CHI Data update** – receiving data workbooks from CHI this month on the over-sampled District data. Will provide data summaries to Board in advance of Board Retreat on September 9th.
5. **Podcast w/ Tom Gonzales** – Tom invited me to join him on their regular Podcast, Healthier Together, where we discussed the histories of our organizations, our services and priorities, and how we work together. The episode, Partners in Public Health: Understanding the roles of LCDHE and the Health District, aired on August 5th and you can listen to it here https://rss.com/podcasts/healthier-together/3035713/
6. **New HD website launch** – Our Comms team continues to work w/ our consultant, Hedy & Hopp, to revitalize our website and bring a fresh look with a launch anticipated in mid September.
7. **Community and Social Impact Partnership Training –** LHC leadership participated in DHS-hosted community training on HR1 impact and community strategies. The District is partnering closely with Northeast Health Partners, LCDHS and North Colorado Health Alliance to develop unified communication and response strategy to

HR1 for our clients and others.

8. **UCHealth updates –** met with Kevin Unger for our regular quarterly meeting and discussed the following:
    - He was getting ready to attend a roundtable event for Senator Hickenlooper to talk about HR1 and the impacts on their hospitals/system.
    - Despite just opening the new tower at MCR, they are still regularly at capacity for their beds across the northern region and boarding patients in the emergency rooms.
    - UCH is doing a partial re-model of FMC to add 4 new OB/Prenatal Exam rooms plus space for Care Team and Providers and I approved the Owner-Authorization Form for this work.
9. **HD Campus and Office Space Capacity Challenges**
    - Staff continued to explore viable real estate opportunities to consolidate HD staff and services into a single property with enough square footage to accommodate all programs/teams plus community partner and community meeting space.
    - Made offer on property on Blue Spruce property but ultimately decided to withdraw due to valued community partner interest in the same property
    - Staff worked with broker to review/evaluate/tour several other properties based on pre-established search criteria from BOD
    - ED & Board President signed a contract for Oak St. property pending full Board approval at August BOD meeting.

UPCOMING WORK/EVENTS

Special District Association (SDA) 2026 Conference

- September 15-17 in Keystone, CO

HD Board of Directors Retreat

- When: Wednesday, September 9th from 11:30am-4:00pm
- Where: Spring Creek Gardens, 2145 Centre Ave., Ft. Collins
- Topic: Review and discuss the District's current mission/vision/values, an annual requirement according to Board policy and in preparation for Board strategic planning in 2027.

Executive Director six month review

- BOD will need to complete six-month review of Executive Director's performance in October.
- BOD needs to establish process for completing the review and share results back at future BOD meeting.

Attachment(s): *None*

Health District

Leadership report summary

Reporting department: Community Engagement
Reporting month: June and July 2026

What's new/key updates

- Outreach & Education
  - The Outreach and Education team attended a variety of community events and partnership meetings in June and July. Notably, the team staffed Summer Bike to Work Day, interacting with 225 community members. In July, the team attended the FRESH START Resource Fair in the Larimer County Jail, connecting with and offering resources to individuals who are soon to re-enter the community following incarceration. July is typically slow month for outreach opportunities due to the weather and summer vacations.
- Community Impact
  - MHSU Alliance workgroups continued to make strategic progress. The Nonclinical Methods of Behavioral Health workgroup met monthly to begin implementation of their approved strategy, and the Coordination of Care workgroup officially kicked off with its first meeting in July. Alliance Staff also worked with the Steering Committee and Co-Chairs to pinpoint a date and agenda for the 2026 Steering Committee Retreat.
  - In June, the Changing Minds campaign was a featured partner at a Lift the Label event for both tabling and a discussion panel. Changing Minds also co-presented with Yarrow Collective to CASA of Larimer County for one of their monthly staff professional development sessions. In July, Changing Minds hosted an event at Council Tree Library for parents wondering how to start conversations with kids around substance use.
- Community Weaver
  - Staff presented the Health & History Project to a diverse audience of staff from the City of Fort Collins. Engagement with the Murphy Center continues in order to build relationships and strengthen trust across communities and providers. participated in Civic Conversations around the North Fort Collins development project, attended BIPOC Breakfast series, and strengthened relationships with community partners, including The Family Center and the City of Fort Collins. The role of Community Project Coordinator transitioned into a new role as Community Weaver, with a focus on building trusted relationships, connecting grassroots partners, and elevating community voice for those with lived and living experience.

Strategic relevance

- **Health Equity:** The Community Engagement program strives to be responsive to emerging and entrenched community needs with an intentional focus on those individuals and populations historically excluded from access to care.

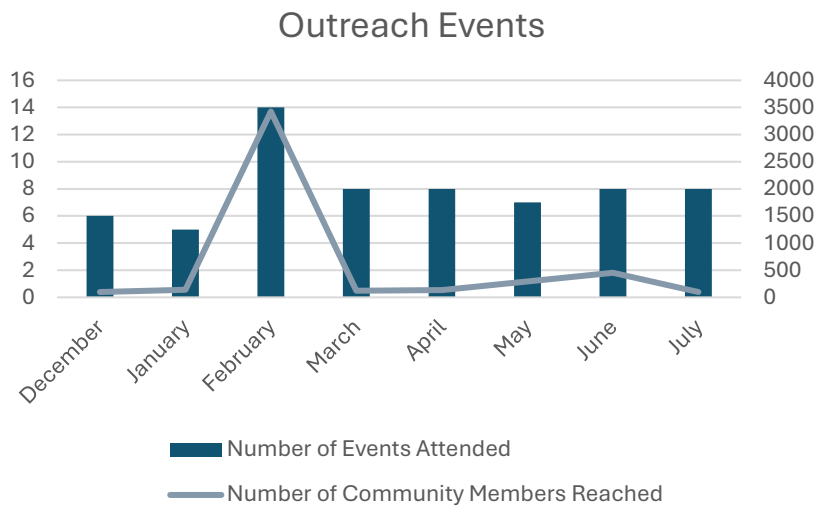
- **Partnerships:** The Community Engagement program continues to collaborate with other Health District teams and continued to expand and deepen relationships with other community-based organizations to deliver outreach, education, and systems change projects.

Issues/risks/challenges

- No significant issues to report.

Key metrics/trends

- The Outreach and Education team attended 8 events in June, reaching 451 individuals. In July, the team attended 8 events reaching 98 individuals.



Health District

Leadership report summary

Reporting department: Strategic Funding Partnerships
Reporting month: June and July 2026

What's new/key updates

- During June and July, partnership strategy work continued to shift from framework development toward organizational implementation. This included building the infrastructure needed to support more consistent partnership decision-making, advancing the design of a transformational partnership funding model, strengthening connections between partnership funding and other areas of Health District work, and preparing for changes in organizational roles and responsibilities.

- A significant development during this period was the transition of the Senior Partnership Strategist role to Senior Manager of Strategic Integration and Partnerships. The expanded role creates an opportunity to move beyond managing individual partnership activities toward connecting strategy, implementation, relationships, and organizational learning. Increasingly, this work is focused on helping the Health District operate as an interconnected learning ecosystem in which community engagement generates insight, direct services generate experience and data, partnership investments amplify community solutions, and strategic learning connects and informs all three.

- Continued development and implementation of the Health District's partnership governance framework, with an emphasis on creating a consistent organizational approach for determining when, why, and how we engage in partnerships. Key activities included:
    - Advanced the Partnership Viability Process, providing staff with a structured approach for assessing new, existing, and evolving partnership opportunities
    - Developed and refined the Partnership Viability Assessment Tool, incorporating strategic value, equity, partnership principles, risk, resource considerations, engagement level, governance requirements, and leadership review.
    - Began introducing the tools and process to identified key staff, emphasizing curiosity, consistent application, early consultation, and continued refinement as the organization learns through use.

Strategic relevance

- **Organizational Excellence:** Instituting processes for this new defined programmatic area build the infrastructure for this area to ensure clarity, transparency, and sustainability.
- **Partnerships:** Prioritizing relationship building with consistent feedback loops and mutual accountability mechanisms that strengthen identified service delivery outcomes.

Issues/risks/challenges

- No significant issues to report.

Key metrics/trends (Q2 2026)

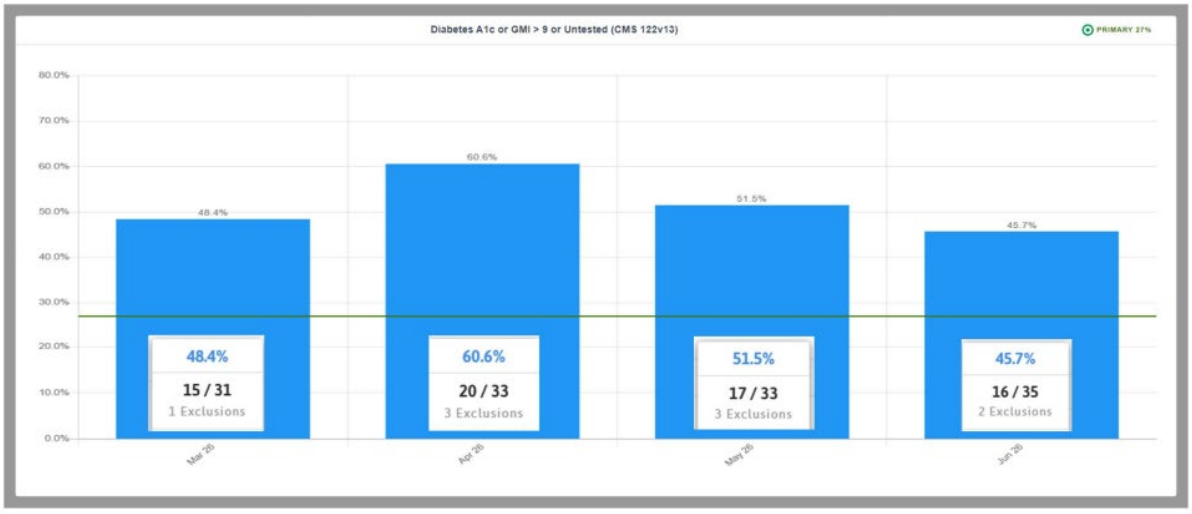
Family Medicine Center (FMC)

- *Summary*: The behavioral health (BH) team embedded at UCHealth's Fort Collins Family Medicine Residency continued providing integrated behavioral health care during the second quarter of 2026. Of note, the team held a full day regrouping meeting to identify goals for the duration of 2026 and beyond. The team will be focusing on screening new patients starting Fall 2026. In addition, the BH providers are exploring how to best partner with the psychiatrist to provide follow up visits after a consultation.
- *Key Deliverables:* Patient care is an ongoing/in process goal. From April - May 2026, the BH team had 1035 patient encounters. June data was not yet available at time of submission.

Salud

- *Summary:* The Ambulatory Clinical Pharmacist role continues to show strong value in improving patient care access and supporting chronic disease management within the clinic. The position has helped increase access to diabetes education for patients who may otherwise have limited resources, while also expanding access to continuous glucose monitoring and related patient education. In addition, the pharmacist role helps reduce provider workload by allowing more dedicated time for chronic disease state management, medication counseling, and follow-up. The position has also improved access to support for medication barriers, including prior authorizations, cost concerns, and identification of clinically appropriate, cost-effective alternatives. At the same time, ongoing provider buy-in remains an area of opportunity, particularly in helping teams view the pharmacist as an accessible resource for chronic disease support before referral to outside specialists when appropriate. Continued leadership support for resources, workflow development, and long-term integration of the position will also be important to maximize the overall impact of the role.
- *Key Deliverables*
    - Direct Patient Care-> Continues/in-progress; providers continue to be encouraged to send referrals
    - Quality quantitative data-> completed. Quality created registry of patients seen by Clinical Pharmacist to track diabetes data.

Clinical Pharmacy Dashboard



SummitStone

- *Summary:* In Q2, Murphy Center's interdisciplinary care team continued to provide coordinated medical case management, nursing support, and care navigation for clients with complex chronic health needs. Activities included chronic disease monitoring, medication and insulin management support, transportation coordination for diagnostic services, and discharge planning to higher levels of care.
- *Client Story:* One example illustrates this work: an older adult (55+) client who was new to the area presented with uncontrolled Type 2 Diabetes with neuropathic pain, anxiety and depression, traumatic brain injury (TBI) and hypothyroidism, with medication and insulin non-adherence driving repeated Emergency Department visits amid shelter-related barriers to care. Through coordinated transportation for diagnostic imaging, frequent nursing check-ins, and a simplified insulin regimen, the care team helped the client improve their A1c from over 16.5 to as low as 7.5, achieve better control of pain, thyroid, and mood symptoms, and ultimately a transition to a skilled nursing facility to continue supporting their overall health and well-being.

Health District

Leadership report summary

Reporting department: Health Equity
Reporting month: June and July 2026

What's new/key updates

- The June Health Equity Action Team (HEAT) meeting focused on root cause analysis for their two focus areas for the year: Idea Equity and Capacity & Tools. The next phase of work will deepen understanding of why these challenges persist and develop actionable recommendations.
- The new language assistance policy, interpreter services procedures, and onboarding toolkit are being finalized. This streamlines workflows and ensures alignment with Affordable Care Act (ACA) Section 1557 guidelines as well as the national standards for culturally and linguistically appropriate services (CLAS). Video interpretation has been rolled out and piloted with Dental, with updated procedures and guidelines to be shared organization-wide by the beginning of September.
- **First update to the Board:** A consulting scope of work is being finalized with Rocky Mountain Equality (RMEQ) to strengthen LGBTQ+-affirming systems, policies, and practices. This engagement complements a forthcoming September all-staff training organized by the Culture in Action team, together forming a cohesive approach to inclusive, affirming service delivery.

Strategic relevance

- **Health Equity:** HEAT's root cause analysis work and the RMEQ training and consulting engagement directly invest in staff knowledge and commitment to equity, cultivating an environment that welcomes diverse thought and experience. Interpreter services updates advance culturally and linguistically appropriate services and model inclusive excellence.
- **Organizational Excellence:** Finalizing interpreter services policies and SOPs and partnering with RMEQ strengthens internal infrastructure and service delivery.

Issues/risks/challenges

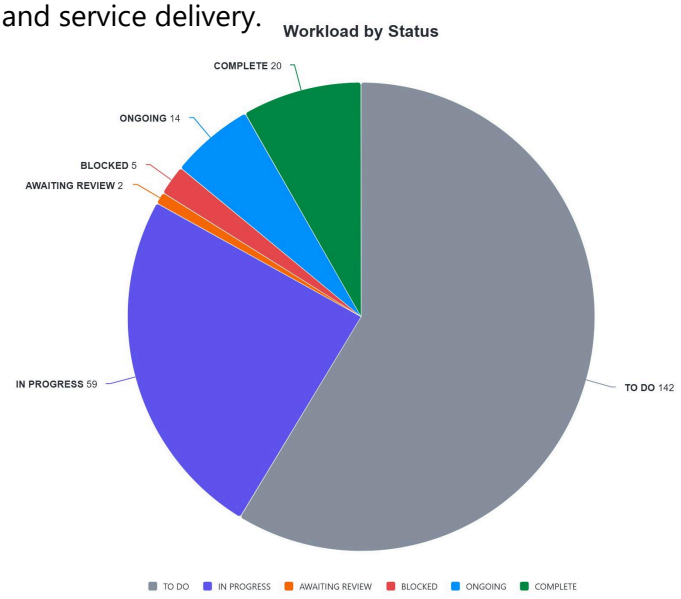
- N/A

Key metrics/trends

Health Equity Strategic Plan (2025-2027)
Progress as of 6/30/2026

Key Shifts from March to June 2026

- Complete: 10 -> 20
- In progress: 37 -> 59



Health District

Leadership report summary

Reporting department: Innovation & Quality
Reporting month: June and July 2026

What's new/key updates

- **Single Entry/Registration Initiative:** The Innovation & Quality (IQ) Team is leading an organization-wide redesign of how clients and patients enter and access Health District services. The goal is a single, streamlined intake and registration workflow that eliminates duplicated paperwork and data entry for clients and staff, and establishes the foundation to objectively measure demand, access, client demographics, health related social needs, and patient experience. Frontline staff and clients/patients will be engaged throughout to ensure their expertise shapes the redesign at every stage. Redesigned workflows will be informed by staff and client input as well as best practice models for unified intake and registration. This initiative is intended to launch in 2027 alongside the new technology platform currently being procured by Data & Analytics.

- **Sliding Fee Discount and Base Rate Updates:** The Health District's fee structures are outdated and inconsistent across behavioral health and dental programs, creating barriers for clients, raising health equity concerns, and administrative complexity for staff. The IQ Team, in collaboration with Finance and OPEN MINDS consultants, is analyzing sliding fee discount structures and base rates across programs with the goal of proposing a standardized, equitable fee schedule and an annual review process embedded in the budget cycle. This work also supports the Single Entry/Registration initiative by establishing a unified financial eligibility process at the point of intake. A high-level proposal for an updated fee schedule and base rates is planned for Board presentation in August 2026, with incorporation into the 2027 budget development process.

- **Clinical Quality Committee Core Governance Document Development:** The 2025 Behavioral Health Risk Audit conducted by OPEN MINDS identified the absence of clinical supervision policies as a governance risk and recommended establishing a Clinical Quality Committee to support policy development and implementation. While the audit focused on Behavioral Health, the IQ Team recommended a clinical governance framework that spans all direct service programs. In response, the Clinical Quality Committee was established in February with representation from Behavioral Health, Oral Health, and Healthcare Access programs. The Committee is finalizing a core suite of clinical supervision governance documents and an implementation plan to support safe, ethical, and high-quality service delivery across the organization. The documents are nearing completion and will be submitted to Executive

Leadership for review and approval. Additional clinical governance priorities will be addressed in future phases of work.

Strategic relevance

- **Great Governance:** The Clinical Quality Committee Core Governance Document Development supports stronger governance by establishing standardized clinical supervision policies, accountability structures, and oversight processes to promote safe, ethical, and high-quality service delivery.
- **Organizational Excellence:** The Single Entry/Registration Initiative and Sliding Fee Discount and Base Rate Updates advance organizational excellence by strengthening systems, processes, data collection, and infrastructure needed to improve operational efficiency and support consistent service delivery.
- **Health Equity:** The Sliding Fee Discount and Base Rate Updates and Single Entry/Registration Initiative support health equity by reducing barriers to care, improving access, and creating equitable processes for clients and patients.

Issues/risks/challenges

- No significant issues to report

Key metrics/trends: No metrics to report this month. Defining and developing metrics for this new program is part of the 2026 program workplan and will be revisited in quarter four in partnership with Data & Analytics. Anticipated areas of focus include establishing documentation workflows within the new Central Registration/EHR system to support measurement of key performance indicators related to patient experience, time from initial contact to first appointment, and no-show rates.

Health District

Leadership report summary

Reporting department: Data & Analytics
Reporting month: June and July 2026

What's new/key updates

- Made notable progress in identifying a new central registration / electronic health record (EHR) system to replace our internally built and maintained client database.
  - Finished review of written proposals and invited finalist vendors to live demonstrations, which occurred the week of July 27. The demos were objectively evaluated by both the RFP scoring group, and a larger group of cross-program staff serving on our internal implementation workgroup.
  - Created a data dictionary for the Health District Database, suitable for technical and non-technical audiences. Working on an inventory of recurring reports. These resources are necessary to inform future data migration and data collection workflow redesigns.
- We are in process of data analysis and preparing to present initial results to the Red Feather Lakes (RFL) community on August 27 at noon during a portion of Larimer County Commissioner John Kefalas' community conversation event.
- We leveraged our contract with CHI for analysis support and have begun receiving data workbooks, tailored to Northern Larimer County summaries of demographics, access to care, behavioral health, and oral health. We expect to receive all data by mid-August and will be providing initial summary products.

Strategic relevance

- **Organizational Excellence:** All updates relate to improving and expanding available data for decision-making.
- **Partnerships:** Our healthcare access survey project with the RFL community is expanding community engagement. Our work with CHAS data is improving collaboration with partners to advance health equity.

Issues/risks/challenges: Implementing the HL-7 messaging feature to automatically transmit client demographic data from the HD Database to Dentrix (Dental Program EHR) was stalled by system upgrade requirements. Work will resume in Aug 2026. This process has provided ample learning opportunities regarding data system interfaces that will be important as we modernize in 2027.

Key metrics/trends: No metrics to report this month. Defining and developing metrics for this new program is part of the 2026 work plan. Anticipated areas of focus will be data quality indicators and/or data use trends.

Health District

Leadership report summary

Reporting department: Dental
Reporting month: June and July 2026

- The Family Dental Clinic is expanding provider capacity. One of our part-time dentist's is transitioning to a full-time role and a new full-time dentist joining the team. These additions will increase appointment availability, improve access to care, and support continued growth in patient services.
- A new PRN dental hygienist has joined the clinic, providing additional flexibility to meet patient demand, improve scheduling capacity, and reduce wait times for preventive dental services.
- In July, Jose Madera transitioned into the role of Clinical Finance & Access Supervisor, Brooke Bershinsky moved into the role of Senior Manager – Dental Operations, and Dr. Kelly Halligan's position changed to Clinical Director of Oral Health. These changes strengthen operational oversight, add capacity to support and mentor staff, improve operational efficiency, and bolster clinical excellence, positioning the dental program for continued growth and strategic advancement.

Strategic relevance

- **Great Governance:** This work strengthens organizational oversight, accountability, and informed decision-making by aligning leadership responsibilities with the evolving needs of the dental program. These changes support transparent operations, fiscal stewardship, and responsive service delivery for Health District residents.
- **Organizational Excellence:** Expanding the dental provider team and adding PRN hygiene support increases access to care, improves operational efficiency, and maximizes available resources. Strengthened leadership and staffing capacity enhance cross-functional collaboration and support continuous improvement in delivering high-quality oral health services.
- **Health Equity:** Increasing provider and hygiene capacity improves timely access to oral health services, helping reduce barriers to care and better meet the diverse needs of our community through responsive, patient-centered care.

Issues/risks/challenges

- Upcoming changes related to HR1 may increase demand for services. The national hygiene shortage is a potential risk in our ability to scale to meet demand. Health District leadership are working on recruitment and retention strategies to attract talent in this space.

Key metrics/trends

Dental Program – Ready to report as of 8/5/26

	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	July 2026
	All Data Confirmed						
Number of Appointments	466	494	605	528	590	451	442
Number of Unique Individuals Served	339	346	444	390	411	353	356
Community Screenings	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Data Source: Health District Dentrix EHR, Appointment & Procedure Tables

Includes: Dentist and hygienist appointments combined

Excludes: Eligibility appointments and eligibility-only clients (no resulting dentistry appointment)

Limitations: These data reflect a point-in-time snapshot of a complex, evolving electronic health record. As patient records mature and undergo routine quality review, information may be revised and future summary reports may change.

Note: The same individual may be counted as a unique client served in multiple Health District programs.

Health District

Leadership report summary

Reporting department: Larimer Health Connect
Reporting month: June and July 2026

What's new/key updates

- The Larimer Health Connect Team participated in several HCPF webinars to stay informed about the evolving state and federal legislative landscape impacting Medicaid. Topics included Immigrant Coverage, Cover All Coloradoans, Work Requirements (Community Engagement) and Medical Frailty. This ongoing training ensures our team remains prepared to provide accurate, timely information and assistance to our community.

- We have established a strong partnership with Northeast Health Partners (NHP) to support education, coordination and data-sharing efforts related to upcoming Medicaid changes. Through this collaboration, we will proactively reach out to individuals who may be affected by these policy changes, with the goal of helping as many people as possible maintain their health coverage and avoid unnecessary coverage losses.

- The Senior Director of Community Health Services and LHC's Program Manager participated in the Community and Social Impact Partnership Training hosted by our local DHS and facilitated by the American Public Human Services Association (APHSA). The training focused on community collaboration and coordinated planning to address the effects of HR1. Building on those efforts, we are beginning work with NHP and North Colorado Health Alliance (NCHA) to develop a unified communication strategy in response to the HR1 impacts.

- We successfully launched the recently awarded Connect for Health Colorado grant with a cross-departmental kickoff meeting that included Finance, Strategy and Impact, Human Resources and Communications. This collaborative start positions us well for a successful grant year as we work to meet our deliverables while continuing to provide high-quality health coverage assistance to our community.

Strategic relevance

- **Partnerships:** Expand community engagement.
- **Partnerships:** Build and strengthen partnerships to maximize impact on community health.
- **Partnerships:** Improve collaboration between the Health District and our partners to advance health equity.
- **Health Equity:** Model inclusive excellence for health care partners and collaborators.

- **Health Equity:** Center community voices and remove barriers to meet individual needs, helping all community members achieve their best health.

Issues/risks/challenges

- Significant system disruptions are expected as HR1 requirements are implemented. Larimer Health Connect and Client Experience leadership continue to engage and prepare for strategic and coordinated responses to these disruptions.

Key metrics/trends

Larimer Health Connect (LHC) – Ready to report as of 8/6/26

First report to the board: We've developed a query to count the total number of unique individuals served through LHC health access navigation. We've done one round of validation testing and feel confident reporting preliminary numbers. We will continue to test this new method in Q3 and Q4.

	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	July 2026
	Confirmed						Preliminary
Number of Appointments	230	193	211	190	195	225	252
Number of Unique Individuals Served **(All counts preliminary):**					156	182	187

Data Source: Health District Database
Includes: In-person scheduled, In-person walk-in, Phone/virtual appointments for insurance navigation
Excludes: Follow-up phone calls and emails (general communication encounters), Prescription assistance appointments
Limitations: These data reflect a point-in-time snapshot of a complex, evolving client management system. As client records mature and undergo routine quality review, information may be revised and future summary reports may change.
Note: The same individual may be counted as a unique client served in multiple Health District programs.

Health District

Leadership report summary

Reporting department: Mental Health Connections
Reporting month: June and July 2026

What's new/key updates

- In preparation to enhance our care coordination services, the team hired a Lead Care Coordinator in July 2026. This position will support the care coordination team as a direct point of contact serving as a subject matter expert in the provision of care coordination services. Additionally, this position will help identify opportunities to further care coordination services and the expertise of the team.
- The Connections team interviewed and hired a new full-time Psychologist who will begin with HD in August 2026. This position will double our access to psychological services in tandem with the beginning of the new school year.
- The team is preparing for two team members to complete their Counseling practicums with HD beginning in January 2026.
- Connections is in-process of a formal agreement with Foothills Gateway to provide functional assessments for Foothills clients with a focus on supporting young children and families who are seeking early intervention support services and experiencing barriers to accessing this required step. Our psychologists will complete these assessments, furthering their reach and impact in the community.
- The Connections team participated in the Larimer County Behavioral Health Services' work to explore a consumer access portal. The team served as subject-matter experts in this important effort and will remain engaged int the process.

Strategic relevance

- **Organizational Excellence:** This work supports Organizational Excellence by proactively preparing our team's response to anticipated system disruptions caused by HR1 and strengthening our capacity to remove access barriers and increase our impact in the community.

Issues/risks/challenges

- The implementation of HR1 requirements will likely increase the community's need for help navigating and connecting to support services and care. Coordination and cross-training with the Health District's other subject matter experts will aid in scaling organizational capacity and support.

Key metrics/trends

Mental Health Connections Program – Ready to report as of 8/5/26

	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026
	All Data Confirmed						
Total Appointments	59	35	34	35	38	54	62
Adult Appts.	20	26	28	29	20	30	38
CAYAC (Youth) Appts.	39	9	6	6	18	24	24
Number of Unique Individuals Served	28	20	15	17	21	27	33

Data Source: Health District ICANotes EHR, Appointment Table
Includes: Attended appointments (therapy, testing, psychiatric services)
Excludes: Care coordination encounters; All non-attended therapy, testing, psychiatric appointments (cancelled, no-show, etc.)
Limitations: These data reflect a point-in-time snapshot of a complex, evolving electronic health record. As patient records mature and undergo routine quality review, information may be revised and future summary reports may change.
Note: The same individual may be counted as a unique client served in multiple Health District programs.

Health District

Leadership report summary

Reporting department: Marketing and Communications
Reporting month: June and July 2026

What's new/key updates

- MarCom is proud to share the Health District's first comprehensive Annual Report, which includes stories, milestones, financial highlights and the impact our staff, partners and community made together throughout 2025. It will be provided in print, as well as in a digital flipbook in English and Spanish on our website.
- We're near the finish line for our website, which will see a soft launch shortly after Hedy & Hopp implements the findings of our team's review via Figma.
- We reimagined and created bilingual Outreach materials for folks needing services, along with community healthcare workers and providers, so that they better reflect the value and respect we want every person to feel
- We're in the process of evaluating CRM platforms (in collaboration with Strategy and Impact) to organize communications across the organization and include contextualized reference notes for individuals and audiences.
- We've completed a stringent social media audit of the past six months across platforms, which has led to a plan for building a more effective presence, whether through updated video techniques, a YouTube health and services education library and an overall play into algorithms. We also started a Health District TikTok account to leverage their geographic-specific algorithm, which has already seen significant engagement.
- The team has also made a compliance plan to reach AA level of WCAG accessibility guidelines.
- Our comprehensive brand guide continues to grow and now includes a color contrast matrix to meet standards for legibility and accessibility.

Strategic relevance

- We continue to work on reflecting the community's needs in our work, supporting transparent and engaging internal communications, strengthening external communications and cultivating an environment that welcomes diverse thought and experience.

Issues/risks/challenges

- No significant issues to report

Leadership report summary

Reporting department: Compliance
Reporting month: June and July 2026

What's new/key updates

- A DEO for the May 2027 election has been procured. Initial meetings and planning begin the week of August 10th.
- Review of Internal Policies has been initiated. Internal policies are being reviewed, revised, added, and deleted as necessary. The goal for completion of this project is December 31, 2026.
- The Governance Committee has reconvened on implementing a new packet of board policies to replace all current policies. The committee will meet approximately once per month and the goal for completion of this project is February 2026.
- The Compliance Team is growing and will soon have the help of an Executive Assistant, Jacque Ferrero.
- Compliance is working across several teams and with the legal team to get legal questions and issues answered and resolved.
- Workplans for 2027 are underway!

Strategic relevance

- These updates most directly support goals related to Great Governance shaping Health District's policy to promote operational excellence. Additionally, it supports Organizational Excellence.
- **Great Governance:** Support Health District Board of Directors to successfully carry out duties of
  governance and transparency. Shape the Health District policy to promote positive health outcomes and operational excellence.
- **Organizational Excellence:** Strengthen infrastructure in all areas, including programs, services, finance, human resources, information technology, communications and facilities

Issues/risks/challenges

- No significant issues to report

Key metrics/trends

- Compliancy Group Incident Reporting: 2 incidents reported for the month of July; these have been addressed and resolved with the appropriate teams and will be discussed in future Compliance Committee meetings.

Health District

Leadership report summary

Reporting department: Human Resources
Date: June and July 2026

What's new/key updates

- Annual reviews were completed July 1-31, 2026.
- HR began work on the 2027 HR Strategic Workplan and submitted draft goals and objectives for 2027.
- HR has made organizational structure and position changes based on requests from Senior Directors to reflect changes in their departments.
- HR partnered with program managers across the organization to provide presentations to new employees. Additionally, training for new supervisors covered best practices for supervisors, applicable state and federal employment laws.
- On a monthly cadence, HR continues to partner with managers/senior directors to support a positive work environment and facilitate good communication to be proactive in meeting business needs.
- Working with Communications a "We're hiring" flyer was created with scannable QR code linked to the "Careers" page on our website. Outreach and Education displays the flyer at community events they attend.
- HR teams members continue to work with the Health Equity Action Team (HEAT) and Culture in Action (CIA) committees.
- 2026 Employee Engagement Survey – key performance indicators (KPIs) and action plan strategies were developed to continue to measure, track and improve team dynamics, job satisfaction and communication.
- HR continues to support leadership and staff with management of relationships encompassing day-to-day interactions, fostering relations, creating trust and a positive work environment.
- HR remains committed to the reimplementation of the UKG recruiting module. Working with a Senior Solution Consultant we have made progress and are moving to the testing phase.
- Annual company picnic held on July 29th was very successful and well attended.

Strategic relevance

- **Organizational excellence**: Strengthen infrastructure in all areas, including programs, services, finance, human resources, IT, communications, and facilities.
- **Health Equity**: Cultivate an environment that welcomes diverse thought and experiences and invests in staff knowledge and a commitment to equity.

Issues/risks/challenges

- The continued challenge is finding the time required to focus on re-implementation of the UKG recruitment module while simultaneously meeting business demands and providing and providing general support to leadership and staff across the organization.
- HR continues to explore other HRIS platforms to be in a better position in case a change becomes necessary.

Key metrics/trends

Job Searches/Pending	Onboarding	Offboarding
Three (3) positions are currently open and advertised.	• **Dental Hygienist, PRN** • **Dental Assistant** • **Dentist – new hire** **Four (4) positions are scheduled for onboarding mid/end of August.**	**PRN, Clinical Advisor**
One (1) position is in the second round of the interview phase.		

Health District

Leadership report summary

Reporting Department: Finance Department
Date: June and July 2026

What's New/Key Updates

- Expensify has been fully implemented. All designated staff now hold Expensify cards, workflows are automated, and a staff accountant is dedicated to monitoring policy compliance. Select expense reimbursements are now also being processed through Expensify, further reducing staff time and payment processing costs.
- NetSuite optimization work continues in partnership with NetSuite Advanced Customer Support. A staff accountant has been assigned as the dedicated point of contact to support the Finance Director throughout this process. Workflows to move manager and director approval processes into the NetSuite environment (and away from paper and email) are in the testing phase.
- The 2027 Budget Process has begun! Budget Proposal Templates have been enhanced to include key details that will allow for improved accuracy of revenue and expenditure allocations by month as well as decision and change tracking that will improve transparency and communication.
- The Finance department is in the process of hiring a Senior Accountant. The application phase has closed, and the candidate review and interview process is in progress.

Strategic Relevance

- These items align with the strategic priorities of **Great Governance** and **Organizational Excellence**.
- The full implementation of Expensify strengthens **Organizational Excellence** by increasing efficiency and reducing administrative burden on staff and supports **Great Governance** by improving internal controls and compliance monitoring over card and expense activity.
- Continued NetSuite optimization, and the move of approval workflows into an automated environment, supports **Organizational Excellence** by strengthening infrastructure and internal processes, and promotes **Great Governance** through stronger, more auditable financial controls.
- Enhancements to budget proposal templates support **Great Governance** and **Organizational Excellence** by improving the accuracy, transparency, and traceability of budget decisions for the Board and staff.
- Hiring a Senior Accountant supports **Organizational Excellence** by strengthening the Finance Department's staffing and technical capacity.

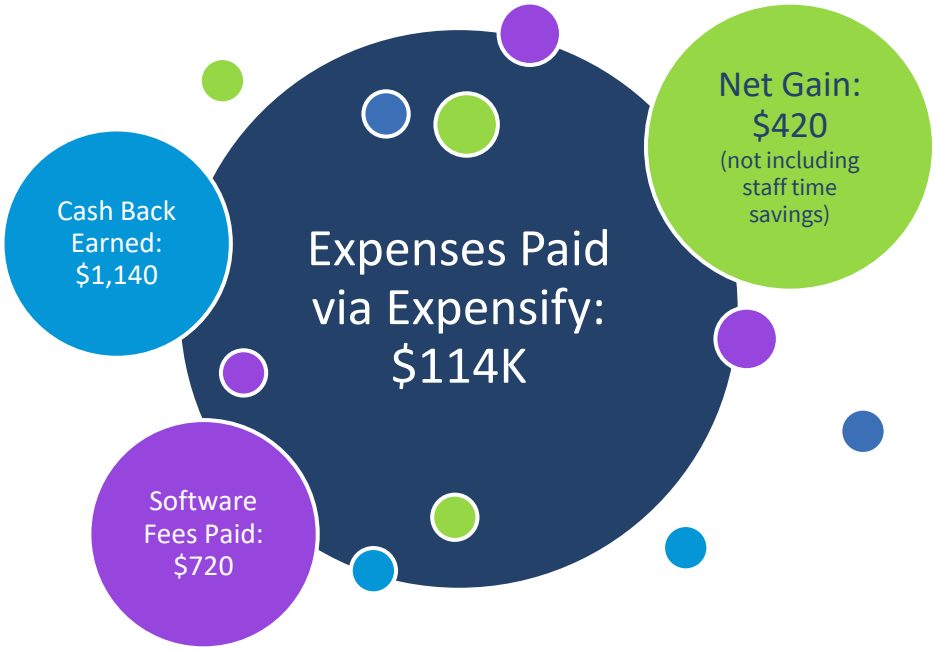
Issues/Risks/Challenges

- NetSuite optimization remains a multi-month effort. While a dedicated point of contact and Advanced Customer Support engagement are in place, timing of full resolution is still dependent on NetSuite's support process. This optimization is being built into the Finance department's 2027 workplan.

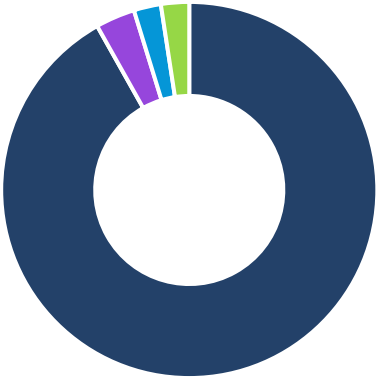
Key Metrics/Trends

Expensify Cost/Benefit Since June 2026 Implementation

Thanks to cash back earned on Expensify purchasing card use outpacing the monthly fees to use the software, we have gained $420 in addition to the savings in staff time and check processing costs.



Tax Revenues as of July 31, 2026

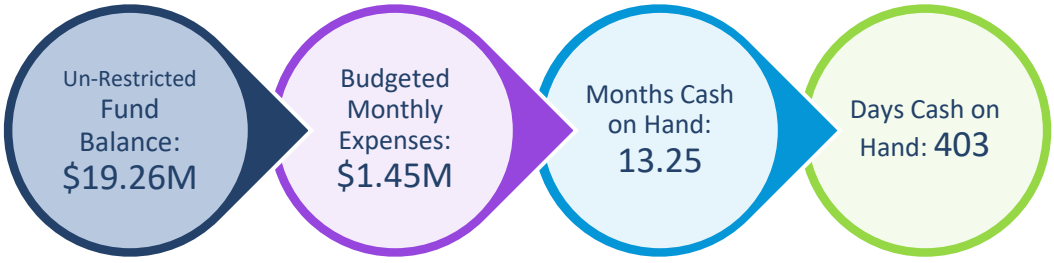


$580k of budgeted Tax Revenues remain to be collected over the last 5 months of the year.

As of July 2026, 97.6% of all Property Taxes levied by the Health District have been collected, as well as 58.3% of budgeted Specific Ownership Taxes.

Total Tax Revenues Collected: $11.62M

Fund Balance & Cash On Hand as of June 30, 2026



Health District

Leadership report summary

Reporting department: Infrastructure Operations
Date: June and July 2026

What's new/key updates

- Scheduled due diligence for 315 W. Oak st. including property inspections and appraisal.
- Successfully terminated our document storage contract with Iron Mountain. Multiple files were shredded and others were brought back to internal storage units.
- Managed the installation of new HVAC equipment for two tenants at 425 W. Mulberry.
- Completed setup of the All-Staff company picnic.
- Completed IT onboarding of 4 new staff members.

Strategic relevance

- **Organizational Excellence** – Strengthen infrastructure in all areas, including programs, services, finance, human resources, information technology, communications and facilities.
- **Great Governance** – Ensure the integrity of the Health District's financial position and provide fiscal stewardship and accountability.
- **Health Equity** – Model inclusive excellence for health care partners and collaborators.

Issues/risks/challenges

- No significant issues to report.

Key metrics/trends

- Completed 62/65 Facility workorders in past 60 days (95% completion rate).
- 168 new Information Technology workorder tickets were created in past 60 days.

AGENDA DOCUMENTATION

Meeting Date: August 19, 2026

SUBJECT: Resolution 2026-10
Board of Directors of the Health District of Northern Larimer County Approving a Purchase Agreement for the Properties Located at 315 W. Oak Street and 211 Canyon Avenue, Fort Collins, Colorado

PRESENTER: Erin Hottenstein

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

PURPOSE/ BACKGROUND

Board of Directors of the Health District of Northern Larimer County Approving a Purchase Agreement for the Properties Located at 315 W. Oak Street and 211 Canyon Avenue, Fort Collins, Colorado

Attachment(s):
Resolution No. 2026-10– Board of Directors of the Health District of Northern Larimer County Approving a Purchase Agreement for the Properties Located at 315 W. Oak Street and 211 Canyon Avenue, Fort Collins, Colorado

FISCAL IMPACT

N/A

STAFF RECOMMENDATION

Approve purchase of properties located at: 315 W. Oak Street and 211 Canyon Ave., Fort Collins, CO.

Health District of Northern Larimer County
Resolution No. 2026-10

A Resolution of the Board of Directors of the Health District of Northern Larimer County Approving a Purchase Agreement for the Properties Located at 315 W. Oak Street and 211 Canyon Avenue, Fort Collins, Colorado

Whereas, the Colorado Special District Act, C.R.S. § 32-1-1001, *et seq.* (the "Special District Act") sets forth the legal authority and powers for special districts;

Whereas, pursuant to the Special District Act, the Health District is empowered to acquire, dispose of, and encumber real and personal property including, without limitation, rights and interests in property, leases, and easements necessary to the functions or the operation of the special district; and

Whereas, the Health District now desires to purchase certain properties pursuant to this authority.

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

Section 1. The Purchase Agreement is adopted and approved in substantially the form attached hereto, subject to final legal review.

Adopted this 19th day of August, 2026.

Attest:

_____ _____

Sarah Hathcock, Secretary Erin Hottenstein, President