



# Foothills Gateway, Inc.

Empowering Every Ability

*We believe in a life of opportunity, of choice, and of dignity  
for every individual, regardless of age or ability.*

*The Mission of Foothills Gateway, Inc. is to advocate for and empower  
individuals to lead lives of their choice.*

## Board of Director's Meeting Agenda

January 20, 2026

7:00 pm

MEETING CALLED TO ORDER	10 min.
<b>Public Comment</b> - The Board allocates 10 minutes at the beginning of each board meeting for "Public Comment". Each speaker, at the Chair's discretion, may speak for up to five minutes.	
<b>Potential Board Members</b> – Should any potential Board members be in attendance; the Board allocates this time for introductions.	
PRESENTATIONS	
Community First Choice (CFC) - Alexandra Braine	15 min.
CONSENT AGENDA	2 min.
Approval of Board Meeting Minutes – November 18, 2025	
FINANCIAL REPORT	10 min.
Approval of Financial Report	
NEW BUSINESS	10 min.
Board Member terms	
Annual Meeting	
Sunshine Law Postings	
OFFICER UPDATES	15 min.
COMMITTEE REPORTS	20 min.
Executive Committee	
Fiscal and Property Committee	
Legislative Affairs Committee	
EXECUTIVE SESSION ( <i>CRS 25.5-10-209-2, b, IV (C)</i> ) – <i>Matters required to be kept confidential by federal or state law or rules and based on Foothills Gateway's Bylaws.</i>	
ADJOURNMENT	

**This meeting will be VIRTUAL**  
For more information on attending this or any other Board of Director's meeting, please email [boardmeeting@foothillsgateway.org](mailto:boardmeeting@foothillsgateway.org)

**FOOTHILLS GATEWAY, INC.**

**UNAUDITED**

**Preliminary Financial Reports**

for the 6 months ending December 31, 2025

**MONTHLY FINANCIAL HIGHLIGHTS**

- \* Revenues are 5.2% under YTD Budget
- \* Expenses are 5.5% under YTD Budget
- \* Net Loss is \$178,725 less than YTD Budget

<b>Financial Status</b>	at June 30, 2025	at December 31, 2025	Change
Total Assets	\$15,867,039	\$13,140,312	(\$2,726,727)
Total Liabilities	\$1,886,921	\$1,828,752	(\$58,169)
Net Assets (Fund Balances)	\$13,980,117	\$11,311,560	(\$2,668,558)
Undesignated Net Assets	\$2,607,804	(\$716,514)	(\$3,324,318)
Designated Net Assets	\$11,372,313	\$12,028,073	\$655,760

**Current Year Financial Performance** at 6 months / 50% of annual revenue and expense

	Actual Year to Date	YTD Budget	% Actual to YTD Budget	Annual Budget	% Actual to Annual Budget
<b>Revenues</b>					
EI State, Part C & Trust Fund	\$1,913,944	\$2,211,136	86.6%	\$4,426,693	43.2%
State General Funds	1,259,381	1,622,406	77.6%	3,167,022	39.8%
Medicaid Funds	3,945,113	3,842,991	102.7%	7,810,560	50.5%
Public Support	141,265	124,925	113.1%	207,740	68.0%
Larimer County Mill Levy	177,821	186,088	95.6%	6,239,286	2.9%
Other	537,839	424,188	126.8%	630,868	85.3%
<b>Total Revenue</b>	<b>\$7,975,361</b>	<b>\$8,411,734</b>	<b>94.8%</b>	<b>\$22,482,169</b>	<b>35.5%</b>
<b>Expenses</b>					
Salaries, Taxes & Benefits - Staff	\$7,467,576	\$7,489,787	99.7%	\$15,042,599	49.6%
Supplies, Equipment & Building Expense	440,919	513,819	85.8%	1,010,463	43.6%
Vehicle Expense	96,673	96,411	100.3%	186,675	51.8%
Program Related Expense	1,868,428	2,350,684	79.5%	4,850,114	38.5%
Purchase of Service	350,001	396,108	88.4%	792,216	44.2%
Other	420,322	412,208	102.0%	875,844	48.0%
<b>Total Expenses</b>	<b>\$10,643,919</b>	<b>\$11,259,017</b>	<b>94.5%</b>	<b>\$22,757,911</b>	<b>46.8%</b>
<b>Revenue Over (Under) Expense</b>	<b>(\$2,668,558)</b>	<b>(\$2,847,283)</b>	<b>93.7%</b>	<b>(\$275,742)</b>	<b>967.8%</b>

**Foothills Gateway**  
**Statement of Financial Condition**  
 Wednesday, December 31, 2025  
 Unaudited

**ASSETS**

Current Assets	
Cash	\$1,311,031.00
Investments - Money Mkt	631,860.61
Investments - Short Term	<u>3,718,673.31</u>
Sub Total Cash & Equivalents	5,661,564.92
Receivables	
Fees and grants from governmental agencies	2,035,280.43
Notes Receivable	
Other	<u>99,937.08</u>
Sub Total Receivables	2,135,217.51
Inventory	
Prepaid expense and other	<u>172,633.68</u>
Total Current Assets	7,969,416.11
Other Investments	4,419,911.70
Land, Building & Equipment, net	<u>750,983.92</u>
<b>Total Assets</b>	<b><u><u>13,140,311.73</u></u></b>

**LIABILITIES AND NET ASSETS**

Current Liabilities	
Accounts Payable and Accrued Expense	1,737,482.58
Current portion of Long-Term Debt	<u>21,388.26</u>
Total Current Liabilities	1,758,870.84
Long Term Debt	
Long Term State Deferred Revenue	
Leases Payable	<u>69,881.29</u>
Total Long Term Debt	69,881.29
<b>Total Liabilities</b>	<b><u><u>1,828,752.13</u></u></b>

**NET ASSETS (FUND BALANCES)**

Unrestricted Funds	
Designated Memorial Funds	97,322.50
Designated Capital Repair & Replacement	590,815.93
Designated CMA Non-IDD Reserves	2,360,710.45
Designated CMA IDD and EI needs	2,403,736.80
Designated 3 Mths Bdgt Exp	5,689,478.00
Net Investment in Land, Bldg & Equipment	750,983.92
Undesignated	<u>(630,383.07)</u>
Total Unrestricted Funds	11,262,664.53
Temporarily Restricted Funds	<u>48,895.07</u>
<b>Total Net Assets (Fund Balances)</b>	<b><u><u>11,311,559.60</u></u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u><u>13,140,311.73</u></u></b>

**Foothills Gateway, Inc.**  
**Fund Detail**  
**December 31, 2025**

**BOARD DESIGNATED:**

Cash in Bank	99,826.85
Due (To) / From General Fund	(2,504.31)
	<u>97,322.54</u>

**FUND BALANCES:**

Memorial Fund	97,322.54
<i>Total</i>	<u>97,322.54</u>

**Foothills Gateway, Inc.**  
**Fund Detail**  
**December 31, 2025**

**DONOR DESIGNATED:**

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Cash in Bank		52,188.84
Accounts Payable		<u>(3,293.77)</u>
<b>Total</b>		<u><u>48,895.07</u></u>

**FUND BALANCES:**

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Miscellaneous Restricted Donations		48,895.07
Game Show Paddle Raise - Adult Needs ID	3,559.30	
Individuals in Services - Giving Tree	1,847.27	
Flying Pigs 5k Fundraiser - Children/Family Needs General	6,297.70	
FSS - Unbillable Services	12,649.48	
FSS - Prior years fundraisers	24,541.32	
<b>Total</b>		<u><u>48,895.07</u></u>

**Foothills Gateway**  
**Statement of Revenue and Expense**  
Preliminary - UNAUDITED  
Consolidated  
For the Six Months Ending Wednesday, December 31, 2025

	Current Month Balance	Year to Date Balance	Budget FY25-26	Variance YTD Budget	Percent YTD Budget
<b>REVENUES</b>					
<b>State General Fund</b>					
4066...	190,504	1,157,340	2,737,980	(1,580,640)	42.3%
4011	9,707	63,249	151,068	(87,819)	41.9%
4061	64,854	438,603	1,000,452	(561,849)	43.8%
4073...	20,723	136,211	289,193	(152,982)	47.1%
4040	42,447	277,784	673,872	(396,088)	41.2%
4041	12,543	77,679	120,000	(42,321)	64.7%
4068	5,540	33,819	76,388	(42,569)	44.3%
4075	995	5,008	12,132	(7,124)	41.3%
4050	61,579	308,425	937,583	(629,158)	32.9%
4064	23,908	169,700	376,691	(206,991)	45.1%
4074	557	2,801	6,780	(3,979)	41.3%
4060	46,722	329,628	863,546	(533,918)	38.2%
4070	0	2,905	10,395	(7,490)	27.9%
4065	883	5,335	15,307	(9,972)	34.9%
4067	4,263	30,335	50,985	(20,650)	59.5%
4063	1,850	15,962	23,343	(7,381)	68.4%
<b>Total State General Fund</b>	<b>487,073</b>	<b>3,054,785</b>	<b>7,345,715</b>	<b>4,290,930</b>	<b>41.6%</b>
<b>EI Trust Fund</b>					
4092	13,144	79,850	165,000	(85,150)	48.4%
4093	2,235	13,574	28,000	(14,426)	48.5%
4097	5,897	25,116	55,000	(29,884)	45.7%
<b>Total Part C and Trust Fund</b>	<b>21,276</b>	<b>118,540</b>	<b>248,000</b>	<b>(129,460)</b>	<b>47.8%</b>
<b>Medicaid Waiver</b>					
4110	4,474	80,658	83,236	(2,578)	96.9%
4130	14,258	65,234	139,992	(74,758)	46.6%
4140	2,924	23,098	76,860	(53,762)	30.1%
4180			1,200	(1,200)	0.0%
4161	37,908	231,523	405,012	(173,489)	57.2%
4162	471,096	2,708,638	5,325,988	(2,617,350)	50.9%
4163	105,602	482,053	875,059	(393,006)	55.1%
4160	46,722	329,628	863,546	(533,918)	38.2%
4170	0	2,905	10,395	(7,490)	27.9%
4166	883	5,335	13,752	(8,417)	38.8%
4167	2,703	16,041	15,520	521	103.4%
<b>Total Medicaid Waiver</b>	<b>686,571</b>	<b>3,945,113</b>	<b>7,810,560</b>	<b>(3,865,447)</b>	<b>50.5%</b>
<b>Other Service Related Revenue</b>					
4245	2,081	12,522	24,864	(12,342)	50.4%
<b>Total Other Service Related Revenue</b>	<b>2,081</b>	<b>12,522</b>	<b>24,864</b>	<b>(12,342)</b>	<b>50.4%</b>
<b>Other Gov't Fees &amp; Grants</b>					
4320	(2,709)	177,821	6,239,286	(6,061,465)	2.9%
4350	3,322	20,161	45,144	(24,983)	44.7%
4351	159	952	2,652	(1,700)	35.9%
4360	0	799	3,900	(3,101)	20.5%
<b>Total Other Gov't Fees &amp; Grants</b>	<b>772</b>	<b>199,732</b>	<b>6,290,982</b>	<b>(6,091,250)</b>	<b>3.2%</b>

**Foothills Gateway**  
**Statement of Revenue and Expense**  
Preliminary - UNAUDITED  
Consolidated  
**For the Six Months Ending Wednesday, December 31, 2025**

	Current Month Balance	Year to Date Balance	Budget FY25-26	Variance YTD Budget	Percent YTD Budget
<b>Public Support</b>					
4530 Donor Restricted Contributions	576	3,758	37,000	(33,242)	10.2%
4560 Donations - Unrestricted	49,076	137,204	162,100	(24,896)	84.6%
4580 In Kind Revenue	27	303	8,640	(8,337)	3.5%
<b>Total Public Support</b>	<b>49,679</b>	<b>141,265</b>	<b>207,740</b>	<b>66,475</b>	<b>68.0%</b>
<b>Other Income</b>					
4810 Rent Income	4,859	29,155	58,308	(29,153)	50.0%
4820 Grant Income	10,000	27,000	26,000	1,000	103.8%
4850 Interest Income	15,677	91,964	90,000	1,964	102.2%
4855 Change in Market Value	(19,504)	250,937	96,000	154,937	261.4%
4870 Dividend Income	15,672	50,327	72,000	(21,673)	69.9%
4880 Miscellaneous Income	1,100	6,100	12,000	(5,900)	50.8%
4896 Gain/(Loss) on Sale of Assets	0	47,922	200,000	(152,078)	24.0%
<b>Total Other Income</b>	<b>27,803</b>	<b>503,405</b>	<b>554,308</b>	<b>(50,903)</b>	<b>90.8%</b>
<b>TOTAL REVENUE</b>	<b>1,275,254</b>	<b>7,975,361</b>	<b>22,482,169</b>	<b>(14,506,808)</b>	<b>35.5%</b>

**Foothills Gateway**  
**Statement of Revenue and Expense**  
Preliminary - UNAUDITED  
Consolidated  
**For the Six Months Ending Wednesday, December 31, 2025**

	Current Month Balance	Year to Date Balance	Budget FY25-26	Variance YTD Budget	Percent YTD Budget
<b>EXPENSES</b>					
<b>Salaries &amp; Wages</b>					
5010	1,037,790	5,924,248	11,613,471	5,689,223	51.0%
5011	26,081	146,556	284,732	138,176	51.5%
5012	2,443	12,346	53,274	40,928	23.2%
5509	(2,053)	(682)	85,670	86,352	(0.8%)
5015	2,935	10,006	21,930	11,924	45.6%
5016	13	76		(76)	0.0%
	<b>1,067,208</b>	<b>6,092,552</b>	<b>12,059,077</b>	<b>5,966,525</b>	<b>50.5%</b>
<b>Contract Wages</b>					
5110	3,995	19,583	63,876	44,293	30.7%
5120	4,631	16,894	53,700	36,806	31.5%
	<b>8,626</b>	<b>36,477</b>	<b>117,576</b>	<b>81,099</b>	<b>31.0%</b>
<b>Staff Payroll Taxes</b>					
5310	78,897	450,150	881,497	431,347	51.1%
5315	2,472	14,845	37,277	22,432	39.8%
	<b>81,368</b>	<b>464,995</b>	<b>918,774</b>	<b>453,779</b>	<b>50.6%</b>
<b>Staff Benefits</b>					
5500	0	5,274	20,000	14,726	26.4%
5510	(27,787)	528,367	1,364,228	835,861	38.7%
5512	8,325	49,410	101,070	51,660	48.9%
5513	4,145	26,877	53,057	26,180	50.7%
5515	4,431	26,683	51,720	25,037	51.6%
5520	3,674	21,900	47,615	25,715	46.0%
5530	805	4,779	9,668	4,889	49.4%
5540	38,215	246,740	417,390	170,650	59.1%
	<b>31,808</b>	<b>910,029</b>	<b>2,064,748</b>	<b>1,154,719</b>	<b>44.1%</b>

**Foothills Gateway**  
**Statement of Revenue and Expense**  
Preliminary - UNAUDITED  
Consolidated  
For the Six Months Ending Wednesday, December 31, 2025

	Current Month Balance	Year to Date Balance	Budget FY25-26	Variance YTD Budget	Percent YTD Budget
<b>Supplies</b>					
5700	2,406	13,766	28,050	14,284	49.1%
5720	815	7,140	12,555	5,415	56.9%
5725	50	500	1,400	900	35.7%
5730	67	1,610	7,585	5,975	21.2%
5740	423	2,888	7,460	4,572	38.7%
5750	997	8,423	20,615	12,192	40.9%
<b>Total Supplies</b>	<b>4,759</b>	<b>34,326</b>	<b>77,665</b>	<b>43,339</b>	<b>44.2%</b>
<b>Occupancy</b>					
5900	2,197	13,464	23,386	9,922	57.6%
5903	7,572	46,908	124,826	77,918	37.6%
5910	10,110	60,662	132,621	71,959	45.7%
5920	3,871	43,003	80,810	37,807	53.2%
5925	215	28,888	86,815	57,927	33.3%
5930	0	16	3,020	3,004	0.5%
5940	9,206	56,527	111,894	55,367	50.5%
5950	2,318	18,946	28,530	9,584	66.4%
5960	8,246	59,416	115,100	55,684	51.6%
5965	1,714	11,593	27,280	15,687	42.5%
5971	0	6,100	9,375	3,275	65.1%
<b>Total Occupancy</b>	<b>45,449</b>	<b>345,523</b>	<b>743,657</b>	<b>398,134</b>	<b>46.5%</b>
<b>Equipment</b>					
6100	153	153	3,665	3,512	4.2%
6110	2,248	13,946	42,675	28,729	32.7%
6125	1,181	10,493	25,225	14,732	41.6%
<b>Total Equipment</b>	<b>3,582</b>	<b>24,592</b>	<b>71,565</b>	<b>46,973</b>	<b>34.4%</b>
<b>Professional Growth</b>					
6300	0	5,595	12,030	6,435	46.5%
6310	0	7,626	19,516	11,890	39.1%
6320	952	10,348	24,131	13,783	42.9%
6330	5,482	20,796	23,552	2,756	88.3%
6340	924	34,371	39,956	5,585	86.0%
6341	900	2,189	5,800	3,612	37.7%
6342	0	1,078	8,590	7,512	12.5%
6350	1,169	5,667	8,000	2,333	70.8%
<b>Total Professional Growth</b>	<b>9,427</b>	<b>87,669</b>	<b>141,575</b>	<b>53,906</b>	<b>61.9%</b>
<b>Vehicle Expense</b>					
6410	6,319	33,405	75,225	41,820	44.4%
6420	1,466	11,942	30,310	18,368	39.4%
6430	369	15,527	27,360	11,833	56.8%
6450	5,510	32,844	37,820	4,976	86.8%
6460	156	1,310	3,052	1,742	42.9%
6465	856	5,136	12,908	7,772	39.8%
6480	0	(3,492)		3,492	0.0%
<b>Total Vehicle Expense</b>	<b>14,676</b>	<b>96,673</b>	<b>186,675</b>	<b>90,002</b>	<b>51.8%</b>

**Foothills Gateway**  
**Statement of Revenue and Expense**  
Preliminary - UNAUDITED  
Consolidated  
For the Six Months Ending Wednesday, December 31, 2025

	Current Month Balance	Year to Date Balance	Budget FY25-26	Variance YTD Budget	Percent YTD Budget
<b>Other Expense</b>					
6605	0	92	1,325	1,233	6.9%
6610	412	5,903	20,740	14,837	28.5%
6616	2,284	7,389	13,310	5,921	55.5%
6625	500	10,363	29,500	19,137	35.1%
6650	9,860	52,293	149,556	97,263	35.0%
6660	(54)	3,557	130,838	127,281	2.7%
6675	0	398	1,404	1,006	28.3%
6680	52	155	875	720	17.7%
6681	457	2,279	5,581	3,302	40.8%
6689	27	303	8,640	8,337	3.5%
6690	0	9,499	22,500	13,001	42.2%
6695	9,450	240,422	350,000	109,578	68.7%
<b>Total Other Expense</b>	<b>22,987</b>	<b>332,653</b>	<b>734,269</b>	<b>401,616</b>	<b>45.3%</b>
<b>Direct Exp - Individuals in Svcs</b>					
7010	7,124	25,475	45,417	19,942	56.1%
7017	272	1,405	2,400	995	58.5%
7040	50	170	300	130	56.5%
7045	672	4,413	9,600	5,187	46.0%
7070	60,529	301,531	1,333,500	1,031,969	22.6%
7072	1,067	11,328	20,436	9,108	55.4%
7075	200,667	1,228,765	2,867,730	1,638,965	42.8%
7079	6,970	81,865	154,726	72,861	52.9%
7081	4,975	32,474	36,048	3,574	90.1%
7082	9,656	51,268	125,047	73,779	41.0%
7085	93	418	845	427	49.5%
7090	0	400		(400)	0.0%
<b>Total Direct Exp - Indiv in Svcs</b>	<b>292,077</b>	<b>1,739,511</b>	<b>4,596,049</b>	<b>2,856,538</b>	<b>37.8%</b>
<b>Unallowable Expenses</b>					
7310	0	60,615	124,866	64,252	48.5%
7314	979	3,175	18,600	15,425	17.1%
7320	127	505	1,500	995	33.7%
7339	16,444	60,858	93,099	32,241	65.4%
<b>Total Unallowable Ex</b>	<b>17,550</b>	<b>125,153</b>	<b>238,065</b>	<b>112,912</b>	<b>52.6%</b>
<b>Other Program Related Expense</b>					
7450	740	3,764	9,000	5,236	41.8%
7460	0	0	7,000	7,000	0.0%
<b>Total Other Program Related Expense</b>	<b>740</b>	<b>3,764</b>	<b>16,000</b>	<b>12,236</b>	<b>23.5%</b>
<b>Purchase of Service</b>					
7510	2,968	20,708	48,216	27,508	42.9%
7524...	47,989	329,293	744,000	414,707	44.3%
<b>Total Purchase of Service</b>	<b>50,957</b>	<b>350,001</b>	<b>792,216</b>	<b>442,215</b>	<b>44.2%</b>
<b>TOTAL EXPENSES</b>	<b>1,651,216</b>	<b>10,643,919</b>	<b>22,757,911</b>	<b>12,113,992</b>	<b>46.8%</b>
<b>REVENUE OVER (UNDER) EXP</b>	<b>(375,962)</b>	<b>(2,668,558)</b>	<b>(275,742)</b>	<b>(2,392,816)</b>	<b>967.8%</b>