

Park Hospital District

NOTICE

SPECIAL BOARD MEETING

OF THE PARK HOSPITAL DISTRICT BOARD OF DIRECTORS

Wednesday, May 13, 2026

at 8:00 a.m.

District Administration Office – Vert Conference Room
1280 Big Thompson Avenue, Estes Park, CO 80517

PUBLIC NOTICE is hereby given that the Park Hospital District Board of Directors will hold a Special Meeting to review and discuss governance and policy matters. Action may be taken by the Board on items listed on the meeting agenda.

AGENDA

- 1. Call to Order**
- 2. Approval of Agenda**
- 3. Executive Session**
Executive Session pursuant to § 24-6-402(4)(b), C.R.S., for the purpose of receiving legal advice regarding Ascensus retirement plan options and related financial obligations.
- 4. Return to Open Session**
- 5. Consideration of Resolution Regarding Remittance of Funds to UCHHealth** (*Discussion/Action*)
- 6. Approval of Eide Bailly Accounting Services Engagement Agreements** (*Discussion/Action*)
- 7. Website Review and Launch Planning – Park Hospital District Website** (*Discussion/Action*)
- 8. Citizen and Board Comments**
- 9. Proposed Agenda Items for Future Meetings**
- 10. Adjournment**

The Board reserves the right to consider other appropriate items not available at the time the agenda was prepared.

Janet Zeschin, Board Secretary

Agenda Title: Executive Session

Executive Session pursuant to § 24-6-402(4)(b), C.R.S., for the purpose of receiving legal advice regarding Ascensus retirement plan options and related financial obligations.

Board Action Needed:

Motion to enter Executive Session by announcing the topic to be discussed and citing the specific statute that authorizes the Executive Session; need 2/3 approval.

Example: "I move that we enter Executive Session pursuant to §24-6-402(4)(b), C.R.S., for the purpose of receiving legal advice regarding Ascensus retirement plan options and related financial obligations."

Agenda Title: Return to Open Session

Board Action Needed:

Motion to exit Executive Session and return to open session.

Agenda Title: Consideration and Adoption of Resolution Authorizing Remittance of 2025 Excess Administrative Funds and a Good Faith Payment to UCHealth (*Discussion/Action*)

Background Information:

Under the Integration and Affiliation Agreement (“IAA”) between the Park Hospital District and UCHealth, the District is required to remit any unexpended portion of the prior year’s Administrative Portion to UCHealth. Based on a review of December 2025 revenues and expenses, the District has identified \$44,417.97 in unexpended Administrative Portion funds that are required to be remitted in compliance with Section 5.1 of the IAA.

In addition, as discussions continue regarding a potential Memorandum of Understanding (“MOU”) with UCHealth, the Board is considering a one-time good faith payment of \$500,000 from 2026 tax revenues. This payment is intended to support ongoing collaboration while negotiations are underway.

This item is presented for Board consideration and formal action through adoption of a resolution authorizing both the required remittance of excess 2025 Administrative Portion funds and the discretionary good faith payment from 2026 revenues.

Attachments:

<input checked="" type="checkbox"/> Resolution 2026-004	<input type="checkbox"/> Letter	<input type="checkbox"/> Other
<input type="checkbox"/> Report	<input type="checkbox"/> Minutes	
<input type="checkbox"/> Contract	<input type="checkbox"/> Map	

Board Action Needed:

A Motion to (adopt, deny, or modify) Resolution No. 2026-004 authorizing the remittance of \$44,417.97 in unexpended 2025 Administrative Portion funds and a \$500,000 good faith payment from 2026 tax revenues to UCHealth.

**PARK HOSPITAL DISTRICT
RESOLUTION 2026-004**

**A RESOLUTION AUTHORIZING THE REMITTANCE OF EXCESS 2025
ADMINISTRATIVE FUNDS AND A GOOD FAITH PAYMENT TO UCHEALTH**

WHEREAS, the Park Hospital District (“District”) is a political subdivision of the State of Colorado and receives property tax revenue pursuant to its voter-approved mill levy and applicable Colorado law; and

WHEREAS, the District and UCHealth are parties to an Integration and Affiliation Agreement (“IAA”), which governs the allocation and transfer of certain District revenues; and

WHEREAS, Section 5.1 of the IAA requires the District to remit to UCHealth any unexpended portion of the prior year’s Administrative Portion; and

WHEREAS, the District received an Administrative Portion for December 2025 and, after accounting for District expenses, has determined that \$44,417.97 remains unexpended and is required to be remitted to UCHealth pursuant to the IAA; and

WHEREAS, the Board desires to remit such excess funds in compliance with its contractual obligations under the IAA; and

WHEREAS, the Board further desires, as a good faith measure during ongoing negotiations of a Memorandum of Understanding (“MOU”), to remit an additional payment of \$500,000 from 2026 tax revenues to UCHealth; and

WHEREAS, the Board finds that such remittances are in the best interests of the District and consistent with its contractual obligations and current financial position.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PARK HOSPITAL DISTRICT AS FOLLOWS:

1. **Remittance of Excess Administrative Funds.** The District shall remit to UCHealth the unexpended 2025 Administrative Portion in the amount of \$44,417.97, no later than May 31, 2026.
2. **Good Faith Payment.** The District shall remit to UCHealth a good faith payment in the amount of \$500,000 from 2026 tax revenues.
3. **Authorization.** The Board Chair and Board Treasurer are authorized to take all actions necessary to carry out the intent of this Resolution, including execution of any required documents.
4. **Effective Date.** This Resolution shall take effect immediately upon adoption.

ADOPTED, this 13th day of May, 2026.

BY THE PARK HOSPITAL DISTRICT BOARD OF DIRECTORS

Cory Workman, Chair

ATTEST:

Janet Zeschin, Secretary

Agenda Title: Approval of Eide Bailly Accounting Services Engagement Agreement
(Discussion/Action)

Background Information:

The Board will review the proposed engagement documents from Eide Bailly for outsourced accounting services beginning July 1, 2026. The engagement includes an Engagement Letter, Master Services Agreement (MSA), and Statement of Work (SOW).

Under the proposed agreement, Eide Bailly will provide outsourced accounting support services to the District. This engagement is limited to accounting services only and does not include audit, review, or other assurance services. The District will retain all management responsibilities, including oversight of financial activities, maintenance of internal controls, and providing complete and timely financial information.

The proposed fees include:

- One-time setup fee: \$1,000
- Q3 2026 services (July–September): \$2,400
- Q4 2026 services (October–December): \$2,400

The total estimated cost for 2026 is \$5,800, plus minor administrative and technology-related fees as outlined in the agreement documents.

Funding for these services may be accommodated either through a future 2026 budget amendment or from the remaining balance of the District’s 2026 administrative allowance.

Eide Bailly will revise the DocuSign routing to designate the Board Chair as the authorized signer. Upon Board approval, the Chair will be authorized to execute the Engagement Letter, MSA, and SOW on behalf of the District.

Attachments:

- | | | |
|-------------------------------------|----------------------------------|---|
| <input type="checkbox"/> Resolution | <input type="checkbox"/> Letter | <input checked="" type="checkbox"/> Other |
| <input type="checkbox"/> Report | <input type="checkbox"/> Minutes | • Service Agreement |
| <input type="checkbox"/> Contract | <input type="checkbox"/> Map | |

Board Action Needed:

Consider approval of the Eide Bailly Engagement Letter, Master Services Agreement, and Statement of Work for outsourced accounting services, and authorize the Board Chair to execute the agreements on behalf of the District.

A Motion to (approve, deny, or modify) the Engagement Letter, Master Services Agreement, and Statement of Work with Eide Bailly for outsourced accounting services, and authorize the Board Chair to execute the agreements on behalf of the District.



EIDE BAILLY LLP MASTER SERVICES AGREEMENT

GENERAL

1) This Master Services Agreement (“Agreement”) describes Eide Bailly LLP’s standard terms and conditions applicable to the provision of Eide Bailly’s services to the Client. For the purposes of this Master Services Agreement, any reference to “Eide Bailly” is a reference to Eide Bailly LLP. Any reference to “Client” is a reference to the party or parties that have engaged Eide Bailly to provide services and the party or parties ultimately responsible for payment of Eide Bailly’s fees and costs. Client acknowledges and agrees that Eide Bailly is not in a fiduciary relationship with it and Eide Bailly has no fiduciary responsibilities to Client in the performance of its services described herein or in any applicable Statement of Work. As between this Agreement and any applicable Statement of Work, the language in this Agreement will control.

BILLING, PAYMENT, & TERMINATION

2) Billing and Payment Terms. Eide Bailly will bill Client for its professional fees and costs as provided in a Statement of Work. All bills are payable upon receipt and will include actual out-of-pocket expenses, administrative charges, and a technology fee. If collection action is necessary, expenses and reasonable attorney’s fees will be added to the amount due.

Should our relationship terminate before the services provided for in a separate Statement of Work are completed, Client will be billed for services to the date of termination.

3) Termination. Either party may terminate this Agreement by written notice to the other party at any time for any reason, except Eide Bailly shall not terminate in a manner that causes undue harm to Client. Nothing in this Agreement shall prohibit Eide Bailly from terminating this Agreement or any Statement of Work where termination is required by applicable professional standards.

INFORMATION AND DATA

4) Sharing of Information. During the course of the engagement, Eide Bailly will only provide confidential engagement documentation to Client via Eide Bailly’s secure portal or other secure methods, and request that Client uses the same or similar tools in providing information to Eide Bailly. Should Client

choose not to utilize secure communication applications, Client acknowledges that such communication contains a risk of the information being made available to unintended third parties. Similarly, Eide Bailly may communicate with Client or its personnel via e-mail or other electronic methods. Client acknowledges that communication in those mediums contains a risk of misdirected or intercepted communications.

5) Remote Access. Should Client provide Eide Bailly with remote access to its information technology environment, including but not limited to its financial reporting system, Client agrees to (1) assign unique usernames and passwords for use by Eide Bailly’s personnel in accessing the system and to provide this information in a secure manner; (2) limit access to “read only” to prevent any unintentional deletion or alteration of Client’s data; (3) limit access to the areas of Client’s technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to Eide Bailly upon the completion of procedures for which access was provided. Eide Bailly agrees to only access Client’s technology environment to the extent necessary to perform the identified procedures.

6) Electronic Sites. Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on Client’s website or elsewhere, Client understands that electronic sites are a means to distribute information and, therefore, Eide Bailly is not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

7) Data and Records. Eide Bailly cannot agree to be the sole host and/or the sole storage for Client’s financial and nonfinancial data. It is Client’s responsibility to maintain Client’s original data and records and Eide Bailly cannot be responsible to maintain such original information. By signing this Agreement, Client affirms that it has all the data and records required to make its books and records complete.

8) Mandatory Disclosures. Eide Bailly may be requested to make certain engagement

documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such engagement documentation will be provided under the supervision of Eide Bailly's personnel. Furthermore, upon request, Eide Bailly may provide copies of selected engagement documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. Eide Bailly will be compensated for any time and expenses, including time and expenses of legal counsel, it may incur in making such documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of Eide Bailly's performance of these services. Client and its attorney will receive, if lawful, a copy of every subpoena Eide Bailly is asked to respond to on its behalf. Wherever possible and as permitted under applicable court rules, Eide Bailly will work with Client to limit costs Client may incur."

9) Service Providers. Eide Bailly may use third-party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering its services to Client. Eide Bailly's use of service providers may require access to Client information by the service provider. Eide Bailly will take reasonable precautions to determine that such service providers have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. Eide Bailly will remain responsible for the confidentiality of Client information accessed by such service provider and any work performed by such service provider. Client acknowledges that its information may be disclosed to such service providers, including those outside the United States.

10) Use of Artificial Intelligence. While providing the services set forth in this Agreement, in order to enhance the quality and efficiency of services provided, Eide Bailly may use tools incorporating artificial intelligence, including, but not limited to, algorithms, machine learning, and automated processes ("AI"). The use of such technologies will comply with applicable laws and regulations. Eide Bailly will use appropriate due diligence and best practices to ensure that any AI tools and methods are secure.

11) Confidential Information. Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this Agreement or as otherwise necessary for Eide Bailly to provide the services. Client's confidential information is defined as any information it provides to Eide Bailly that is not available to the public. Eide Bailly's confidential information includes its engagement documentation for engagements performed under this Agreement. Eide Bailly's engagement documentation, including all workpapers, shall at all times remain the property of Eide Bailly. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

12) Retention Period. Eide Bailly agrees to retain its documentation or work papers for a period of at least eight years from the date of a report, other engagement deliverables, and/or completion of the engagement.

DISPUTES & LIMITATIONS

13) Mediation. Any disagreement, controversy, or claim arising out of or related to any aspect of Eide Bailly's services or relationship with Client (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Minneapolis, Minnesota. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

14) Limitation of Liability. Unless disallowed by law or regulation, the exclusive remedy available to Client for any alleged loss arising from or related to Eide Bailly's services shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this Agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to Client exceed two times fees paid under the applicable Statement of Work, nor shall Eide Bailly ever be liable to Client for indirect, special, incidental,

consequential, punitive, or exemplary damages, or attorneys' fees.

15) Time Limitation. Unless disallowed by law or regulation, Client may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("limitation period") after the date when Eide Bailly delivered the report, return, or other deliverable as identified in a relevant Statement of Work or upon termination of the Statement of Work, whichever is earlier, regardless of whether Eide Bailly performs other services for Client. The limitation period applies and begins to run even if Client has not suffered any damage or loss or has not become aware of a possible dispute.

16) Limited Indemnity. Eide Bailly shall not be responsible for any misstatements in its deliverables to Client that it may fail to detect as a result of misrepresentations or concealment of information by any of Client's owners, directors, officers, or employees. Unless disallowed by law, regulation, or applicable professional standards, Client shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages, and attorneys' fees arising from any such misstatement or concealment of information.

If, through no fault of Eide Bailly, it is named as a party to a dispute between Client and a third party, Client shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) it incurs in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this Agreement unless the services were performed in accordance with professional standards in all material respects.

17) Governing Law and Venue. Any Dispute between us, including any Dispute related to the engagement contemplated by this Agreement, shall be governed by Minnesota law. Any unresolved Dispute shall be submitted to a federal or state court located in Minneapolis, Minnesota.

18) Assignment. Client shall not assign, sell, barter, or transfer any legal rights, causes of actions, claims, or Disputes it may have against Eide Bailly to any person.

OTHER

19) U.S. Securities and Exchange Commission ("SEC") and other Regulatory Bodies. Where Eide

Bailly is providing services either for (a) an entity that is registered with the SEC, (b) an affiliate of such registrant, or (c) an entity or affiliate that is subject to rules, regulations, or standards beyond those of the American Institute of Certified Public Accountants ("AICPA"), any term of this contract that would be prohibited by or impair our independence under applicable law or regulation shall not apply to the extent necessary only to avoid such prohibition or impairment.

20) HLB International. Eide Bailly is a member of HLB International, a worldwide organization of accounting firms and business advisors ("HLB"). Each member firm of HLB, including Eide Bailly, is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions, and no other member assumes any liability for such acts or omissions. Neither Eide Bailly nor any of its affiliates are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly or any of its affiliates are aware of such acts or omissions of another member of HLB. Engagements referred among HLB member firms may result in the payment and receipt of a referral fee.

21) Eide Bailly Alliance. Eide Bailly formed the Eide Bailly Alliance, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions, and no other member assumes any liability for such acts or omissions. Neither Eide Bailly, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

22) Severability. In the event that any term or provision of this Agreement shall be held to be invalid, void, or unenforceable, the remainder of this Agreement shall not be affected, and each such term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

23) Use of Deliverables and Drafts. Client agrees it will not modify any deliverables or drafts prepared by Eide Bailly for internal use or for distribution to third parties. Client also understands that Eide Bailly may, on occasion, send Client documents marked as draft and understand that those are for Client's review purpose only, should not be distributed in any way, and should be destroyed as soon as possible. When the engagement provides for the issuance of a report on financial or non-financial information, and/or other deliverables, Client may make copies of the report and/or other deliverables, but only if the entirety of the relevant underlying information, exactly as accompanying our report and/or deliverable, as appropriate, are reproduced and distributed with the report and/or other deliverables. Client agrees not to reproduce or associate our report and/or other deliverables with any other financial or non-financial information, or portions thereof, that are not the subject of our engagement.

Acknowledged and agreed:



EIDE BAILLY LLP

CLIENT

Signature

Brigitte Foust

Name

Title

Date

Eide Bailly Use:
Client ID: 317757
Account Name: Park Hospital District
Address: 555 Prospect Ave
Estes Park, Colorado 80517
SR ID: SR-0276348

**EIDE BAILLY LLP
TECHNOLOGY CONSULTING ADDENDUM
to MASTER SERVICES AGREEMENT**

GENERAL

1) This Addendum only applies in conjunction with an associated Statement of Work for technology consulting services. All terms of the Master Services Agreement shall remain in full force and effect.

SERVICES AND DELIVERABLES

2) **Incorporation of Design Documentation.** The Deliverables identified in a Statement of Work may include Design Documentation. Any Design Documentation shall be submitted to Client for written approval. Upon Client's written approval, any Design Documentation shall be incorporated into the Deliverables described in a Statement of Work. If the Design Documentation conflicts with any such Deliverables, the Design Documentation shall control.

3. **Work Outside of Scope.** Eide Bailly shall have no obligation to provide any Deliverables or perform any Services not specifically set forth in a Statement of Work or Design Documentation. Client may request additional Deliverables and Services only pursuant to the Change Control procedures described immediately below.

4. **Change Control.** If either Party identifies a need to supplement or revise the Services or Deliverables described in a Statement of Work, the Party may create a change request ("Change Request"). The Change Request shall include relevant details such as changes to scope, assumptions, cost estimates, timelines, risks, and the like. Both Parties shall accept the terms of a Change Request before work outside the scope of a Statement of Work may continue. Eide Bailly shall charge Client, and Client shall pay Eide Bailly, on an hourly basis at Eide Bailly's normal hourly rates for any services or deliverables requested by Client that are not specified in a Statement of Work or an accompanying Change Request. Any signed Change Request shall thereafter be incorporated into the Statement of Work to which it refers.

5. **HIPAA.** Unless agreed by Eide Bailly in a separate signed writing:

- a) Client has not relied on Eide Bailly to opine upon Eide Bailly's actual or potential status as a Business Associate (as that term is defined in the Health Insurance Portability

and Accountability Act of 1996, as amended and supplemented ("HIPAA"));

- b) In providing the Services, Eide Bailly is not acting as a Business Associate on Client's behalf;
- c) The Services and Deliverables may not be used to store, maintain, process, or transmit protected health information ("PHI") (as that term is defined in HIPAA); and
- d) The Services and Deliverables will not be used in any manner that would require the Services or Deliverables to be HIPAA compliant.

OWNERSHIP RIGHTS

6. **Eide Bailly's Ownership Rights.** Eide Bailly retains all rights, titles, and interests, including Intellectual Property Rights, in any Preexisting Materials, including the right to use, reuse, or otherwise exploit any Preexisting Materials for its other clients. In addition, Eide Bailly retains all rights, titles, and interests, including all Intellectual Property Rights, in the Services, Software, Design Documentation, and Deliverables, including the right to provide similar services and deliverables to other clients.

7. **Client Ownership Rights.** Client retains all rights, titles, and interests, including all Intellectual Property Rights, in the Client Materials. Client grants Eide Bailly the right to use the Client Materials to provide the Services and Deliverables to Client. Eide Bailly shall not market, distribute, reproduce, or seek to commercially exploit the Client Materials.

8. **Contingent License.** Provided Client has fulfilled its obligations under this Agreement, Eide Bailly grants Client a perpetual, non-exclusive, transferable, worldwide, and royalty free license to use, reproduce, copy, perform, display, modify or have modified by third parties, create or have created by third parties derivative works of, the Services, Software, Design Documentation, and/or Deliverables.

CLIENT ENGAGEMENT RESPONSIBILITIES

9. Appointment of Coordinator. Client shall designate one individual and one alternate to serve as Eide Bailly's primary point of contact for the relationship contemplated by this Agreement (the "Coordinator"). The Coordinator shall have the authority to act for Client as to all aspects of this Agreement. Eide Bailly shall be entitled to rely on all statements and agreements made by the Coordinator during the term of this Agreement.

10. Third-Party Products and License Terms. In connection with the receipt of any services or the use of any third-party products, software, tools, or components incorporated into or referenced in any applicable Statement of Work, Client expressly acknowledges and agrees to be bound by the terms and conditions of any applicable third-party license agreements, whether such terms are provided directly by the third party or referenced by Eide Bailly. Client further agrees that:

- a) **No Objection.** Client shall not contest, object to, or otherwise challenge, the enforceability or applicability of any such third-party license terms.
- b) **Deemed Receipt.** Client acknowledges that it has received, reviewed, and understood all applicable third-party license agreements, or, where such agreements are publicly available or referenced in the Statement of Work, that it has had a reasonable opportunity to do so. Client shall not assert any claim or defense based on non-receipt or lack of awareness of such terms.
- c) **Indemnification.** Client shall indemnify, defend, and hold harmless Eide Bailly from and against any and all claims, liabilities, damages, losses, or expenses (including reasonable attorneys' fees) arising out of or related to Client's breach of any third-party license terms.
- d) **Survival.** The provisions of this section shall survive the termination or expiration of the applicable Statement of Work or this Agreement.

WARRANTIES

11) **Express Warranty.** Eide Bailly shall perform all Services, and the Deliverables shall have been prepared in a workmanlike manner.

12) **Warranty Against Non-Infringement.** Any Services, Software, or Deliverables, when properly used as contemplated by this Agreement, shall not infringe or misappropriate any United States copyright, trademark, patent, or other trade secrets of any third parties. Eide Bailly has any necessary rights and permissions to use any Third-Party Software in the manner contemplated by this Agreement.

13) **Warranty Disclaimers.** Except as specifically described in this Warranties section, all Services, Software, Third-Party Software, Deliverables, and any other product or service provided by Eide Bailly to Client are furnished "as is" and without any other express or implied warranties of any kind. Eide Bailly expressly disclaims any and all such warranties, such as, but without limitation, any implied warranties of merchantability, or fitness for a particular purpose. Eide Bailly does not warrant that any Services, Software, Third-Party Software, or Deliverables will be uninterrupted or error free.

14) **Remedies for Breach of Warranty.** The exclusive remedy to Client for a breach of any warranty arising under this Agreement shall be the repair or replacement of the Services, Software, Deliverables, or any other product or service provided to Client by Eide Bailly. If a court of competent jurisdiction determines that this remedy fails of its essential purpose, Client's damages for breach of warranty shall be limited as described in the Master Services Agreement.

DEFINITIONS

- 15) As used in this Addendum:
- a) **"Client Materials"** means all of Client's proprietary business information, methodologies, procedures, utilities, algorithms, models, documents, and concepts, and any Intellectual Property Rights therein, which are provided by Client to Eide Bailly in furtherance of this Agreement.
 - b) **"Deliverables"** means only those tangible items Eide Bailly agrees in writing to provide to Client in a Statement of Work.

- c) **“Design Documentation”** means a written description of requirements or functionality created through a collaborative process between Eide Bailly and Client for the purpose of analysis, planning, and implementation of the Services and/or Deliverables.
- d) **“Intellectual Property Rights”** means patents, patent applications, patent rights, trademarks, trademark registrations, trademark applications, service marks, business marks, trade names, brand names, all other names and slogans embodying business or product goodwill (or both), copyright registrations, copyrights (including those in computer programs, software such as source code and object code, development documentation, programming tools, drawings, specifications and data), trade secrets, proprietary information, know-how, mask works, industrial designs, processes and technical information and all related rights now existing or hereafter created.
- e) **“Preexisting Materials”** means Eide Bailly’s proprietary business information, methodologies, programming, tools, know-how, procedures, utilities, algorithms, models, software libraries, source code, design, products, platform, and documents, and all Intellectual Property Rights therein.
- f) **“Services”** means only those technology consulting services Eide Bailly agrees in writing to provide to Client in a Statement of Work.
- g) **“Software”** means all computer code and related uses of information technology including but not limited to, all documentation, manuals, and instructions, that is used, designed, developed, and/or implemented by Eide Bailly for Client under this Agreement.
- h) **“Third-Party Software”** means all software that is owned by an entity other than Eide Bailly or Client and is being used by Eide Bailly to provide the Services and/or Deliverables to Client.

shall be defined according to its plain English definition.

16. Usage. All terms defined herein shall include the plural as well as the singular. Any undefined term



May 1, 2026

Client#: 317757

Park Hospital District
555 Prospect Ave
Estes Park, Colorado 80517

This document constitutes a statement of work ("SOW") under the most recently executed Master Services Agreement ("MSA") made by and between Eide Bailly LLP ("Eide Bailly," "we," "us," and "our") and Park Hospital District ("Company," "you," or "your"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services Eide Bailly will provide for the entity as of and for the year ended December 31, 2026.

Scope of Services

We will provide you with the accounting services detailed in the attached Exhibit.

Our engagement will be performed under the *Statements on Standards for Consulting Services* issued by the American Institute of Certified Public Accountants (AICPA). We will not provide audit, review, compilation or financial statement preparation services for any historical financial statements or prospective financial information, or provide attestation services under the *AICPA Statements on Standards for Attestation Engagements*. As such, we will not express an opinion or a conclusion, nor provide any assurance on any historical or prospective financial statements provided in conjunction with these services.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement. Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

You will provide us, as promptly as possible, all requested information and documentation reasonably deemed necessary or desirable by us in connection with the engagement. You represent and warrant that all information and documentation provided or to be provided to us is true, correct and complete, to the best of your knowledge and belief. We are authorized to rely upon such information and documentation without independent investigation or verification.

We will not assume management responsibilities on behalf of the Company. Management understands and agrees that any advice or recommendation we may provide in connection with our engagement are solely to assist management in performing its responsibilities.

You accept responsibility for the results of the services being provided and agree to perform the following functions in connection with this engagement:

- Make all management decisions and perform all management functions
- Designate a competent individual to oversee the services
- Evaluate the adequacy and results of the services performed
- Accept responsibility for the results of the services
- Establish and maintain internal controls, including monitoring ongoing activities
- Conduct monitoring and oversight to prevent and detect fraudulent related activities
- Provide access to all information which you are aware is relevant to our services
- Provide timely responses to our requests.

You are also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Engagement Fees

Our fees are based on the amount of time required at various levels of responsibility, as follows:

Professional Fees		
	Rate	Frequency
One-time setup fee	\$1,000	One-time
Outsourced accounting services, as detailed in the accompanying Exhibit	\$2,400	Per quarter
Out-of-scope services - standard hourly rates		Per occurrence

For quarterly, fixed-fee engagements, the quarterly billings represent the services provided during that specific month and not a specific period of client’s activity. For example, an engagement that is terminated at the end of June will include those services performed up until June 30, yet may not include the actual production of a June financial statement (which would typically be done the following month).

In addition to these fees for services, you will also be billed for actual out-of-pocket expenses, administrative charges and a technology fee. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date.

The ability to perform and complete our engagement consistent with this fee arrangement depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. A failure to provide this information in an accurate and timely manner may result in an increase in our fees and/or a delay in the completion of our services.

Other Matters

Notwithstanding the language in subpoint (2) of Paragraph 5 (Remote Access) of the MSA, in the event that access beyond “read-only” is required to perform the services, you acknowledge and agree that our access to and use of your systems and/or software is solely for the purpose of providing the services and you assume responsibility for any unintended or accidental modification or deletion of information resulting from that access. We shall not be liable for any acts, errors, omissions, or failures by you or any third party, nor for any deficiencies or malfunctions in your systems or in any third-party software utilized in connection with the services. You further represent and warrant that you have obtained all necessary rights, licenses, and consents to grant us access to and use of, and assume full responsibility for compliance with, any third-party obligations associated with such software or systems.

You authorize that any and all information furnished to us for or in connection with accounting services under this SOW may be disclosed to Eide Bailly Shared Services Private Limited, located outside the United States, engaged directly or indirectly in which this information may be used for tax planning or preparation of tax returns. Disclosures under this paragraph may consist of all information provided for completion of tax returns. You acknowledge that your accounting information may be disclosed to our affiliates, related entities or subcontractors located outside the United States.

Eide Bailly LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. The nature of the services to be provided in conjunction with this engagement are such that non-licensee owners may be involved in performing our services.

Termination

The engagement contemplated by this SOW shall terminate upon the earlier of completion of the services described herein or as described in the MSA.

Agreement

We appreciate the opportunity to provide the services described in this SOW under the MSA. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and Eide Bailly related to audit services. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for these services, including the terms of our engagement and the parties' respective responsibilities. By signing this SOW, you represent and warrant that you are authorized to sign on behalf of and bind each client and any affiliate identified herein.

Sincerely,



Eide Bailly LLP

AGREED TO AND ACCEPTED:

Name: _____ Brigitte Foust

Title: _____

Date: _____

EXHIBIT - Park Hospital District

Client # 317757

Description of Services

We understand you would like Eide Bailly to provide the following client accounting services:

Outsourced Accounting Services	Oversight		
Task	Client	EB	Frequency
Maintain the financial accounting system using QuickBooks Online and other technologies to optimize a virtual working relationship		x	As needed
Reconcile all bank and credit card accounts		x	Monthly
Reconcile loan and line of credit accounts		x	Monthly
Record payroll entries		x	Bi-Weekly
Review of profit and loss accounts		x	Monthly
Maintenance and review of all balance sheet accounts		x	Monthly
Preparation of quarterly financial package (by 20th of the month following)		x	Quarterly
Meeting to discuss financial statements and trends		x	Quarterly
Email and phone support		x	As needed
Preparation and processing of Forms 1096 and 1099		x	Annual

Out of Scope Work to be billed at Hourly Rates

Onboarding Services	Oversight		
Task	Client	EB	Frequency
Migration and set up of the accounting or ancillary systems needed to deliver scope of work		x	One-Time
Understand and establish overall processes and procedures related to the monthly financial statement activity of the entities		x	One-Time
Standardization and documentation of processes and procedures related to activity to ensure efficiency and consistency of services provided		x	One-Time
Training of client on roles and responsibilities that will enable Eide Bailly to perform the agreed-upon services		x	One-Time

Certificate Of Completion

Envelope Id: 561ECD69-7662-40FE-BB9B-0DC417A0F66B

Status: Delivered

Subject: Your MSA and CAS SOW for Park Hospital District - 317757 is Ready for your Review & Sign

Do Not Delete SRT: SR-0276348

Source Envelope:

Document Pages: 11

Signatures: 0

Envelope Originator:

Certificate Pages: 3

Initials: 0

Nayely Reyes

AutoNav: Enabled

4310 17th Ave. S.

Envelopeld Stamping: Enabled

Fargo, ND 58103

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

nreyes@eidebailly.com

IP Address: 63.233.241.82

Record Tracking

Status: Original

Holder: Nayely Reyes

Location: DocuSign

5/8/2026 10:23:59 AM

nreyes@eidebailly.com

Signer Events

Signature

Timestamp

Brigitte Foust

brigittefoust99@gmail.com

Security Level: Email, Account Authentication
(None)

Sent: 5/8/2026 10:26:47 AM

Viewed: 5/11/2026 7:54:18 AM

Electronic Record and Signature Disclosure:

Accepted: 5/11/2026 7:54:18 AM

ID: c3a4b08c-c45b-4ed5-94fa-5163c14c590d

Company Name: Eide Bailly

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent

Hashed/Encrypted

5/8/2026 10:26:48 AM

Certified Delivered

Security Checked

5/11/2026 7:54:18 AM


Payment Events

Status

Timestamps

Electronic Record and Signature Disclosure

CONSUMER DISCLOSURE

From time to time, Eide Bailly (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through your DocuSign, Inc. (DocuSign) Express user account. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the  button at the bottom of this document.


Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. For such copies, as long as you are an authorized user of the DocuSign system you will have the ability to download and print any documents we send to you through your DocuSign user account for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign  form on the signing page of your DocuSign account. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use your DocuSign Express user account to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through your DocuSign user account all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Eide Bailly:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows: To contact us by email send messages to techinfo@eidebailly.com

To advise Eide Bailly of your new e-mail address

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at techinfo@eidebailly.com and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

In addition, you must notify DocuSign, Inc to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in DocuSign.

To request paper copies from Eide Bailly

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an e-mail to techinfo@eidebailly.com and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Eide Bailly

To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign account, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an e-mail to techinfo@eidebailly.com and in the body of such request you must state your e-mail, full name, IS Postal Address, telephone number, and account number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows2000 [™] or WindowsXP [™]
Browsers (for SENDERS):	Internet Explorer 6.0 [™] or above
Browsers (for SIGNERS):	Internet Explorer 6.0 [™] , Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	<ul style="list-style-type: none"> ò Allow per session cookies ò Users accessing the internet behind a Proxy Server must enable HTTP 1.1 settings via proxy connection

** These minimum requirements are subject to change. If these requirements change, we will provide you with an email message at the email address we have on file for you at that time providing you with the revised hardware and software requirements, at which time you will have the right to withdraw your consent.

Acknowledging your access and consent to receive materials electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the I agree button below.

By checking the Agree button, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC CONSUMER DISCLOSURES document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify Eide Bailly as described above, I consent to receive from exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by Eide Bailly during the course of my relationship with you.

Agenda Title: Website Review and Launch Planning – District Website (*Discussion/Action*)

Background Information:

The District's updated website, developed in coordination with Greystone Technology, is nearing completion and ready for Board review. The updated site includes migrated documents from the former Estes Park Health website, improved organization for public access to District records, and enhanced functionality to support transparency and statutory posting requirements.

Representatives from Greystone Technology will provide a live walkthrough of the updated site, highlight key features, and answer questions from the Board. This review will allow the Board to provide feedback prior to finalizing and launching the website.

Board input at this stage will help ensure the site meets the District's operational needs, accessibility expectations, and public communication goals.

Board Action Needed:

Provide direction and feedback on the website and consider authorization to proceed with final revisions and launch.

Suggestion Motion:

A Motion to (approve, deny, or modify) the updated Park Hospital District website as presented, authorize staff and Greystone Technology to incorporate any final Board-directed revisions, and proceed with launching the website.



May 13, 2026

Agenda Item: 8

Agenda Title: Citizen and Board Comments

Background Information:

This item is placed on the agenda to give members of the audience an opportunity to comment on any item not on the agenda. It is also an opportunity for the Board to make comments on items that are not covered in the agenda

The Board may either wish to respond to the citizens' comment depending on the background information available or listen to the comments without taking any action. The Board may also table the discussion to a future meeting allowing time for staff to prepare background

Attachments:

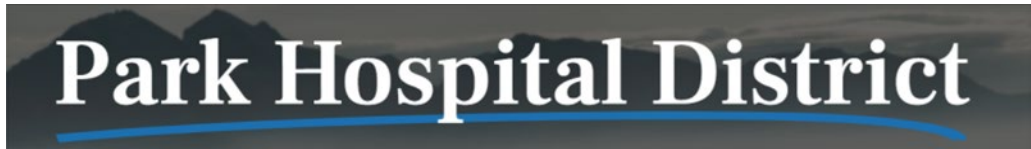
- Resolution
- Report
- Contract

- Letter
- Minutes
- Map

Other:

Board Action Needed:

No action can be taken from citizens or Board comments since such comments were not included on the posted agenda.



May 13, 2026

Agenda Item: 9

Agenda Title: Proposed Agenda Items for Future Meetings

Background Information:

The Board will discuss and identify potential agenda items for upcoming meetings. This provides an opportunity for Board members to suggest topics for future consideration, ensure alignment with District priorities, and support effective meeting planning.

This item is intended to facilitate forward-looking discussion and assist with the development of future meeting agendas.

Board Action Needed:

None. Discussion only. Direction may be provided for future agenda planning.