



Gilpin Ambulance Authority Board of Directors
Regularly Scheduled Meeting
Wednesday, March 11th, 2026 @ 09:00 am
Gilpin County Court House Commissioners Chambers

1. **Call to Order**
2. **Roll Call**
3. **Conflicts of Interest**
4. **Changes/Additions to the Agenda**
5. **Consideration of Minutes: February 11th, 2026, minutes**
6. **Public Comment – Limit to 3 minutes**
7. **Financial Report**
 - a. Balance Sheet February 2026.
 - b. Profit & Loss Statement: Budget to Actual (02/01/2026-02/28/2026)
 - c. Billing Summary and Accounts Receivable (through February 2026)
 - d. List of Bills (02/01/2026-02/28/2026)
8. **Administration/Operations Report**
 - a. **Administration Report-Bobby Putnam**
 - i. General Administration Update
 - b. **Operations Report – Jonathan Link**
 - i. Vehicle Maintenance Status
 - ii. General Operations Update
9. **Activity Summary**

None
10. **Old Business**
 - a. Fraud Update
 - b. Signature discrepancy - Update
 - c. Forensic Accounting Investigation – Update
 - d. Boulder/Clear Creek Responses
 - e. South 119 corridor responses
11. **New Business**
 - a. Life Med Safety Annual service agreement contract
 - b. Chief/Manager Hiring Process
 - c. Green CPA Engagement Letter
12. **Action Items**
13. **Executive Session**
 - a. None
14. **Board Member Comments**
15. **Next Meeting to be held on April 8th, 2026, at 9:00 AM**
16. **Adjourn Meeting**



Gilpin Ambulance Authority Board of Directors
Regular Meeting Minutes
Wednesday, February 11th, 2025
Gilpin County Court House Commissioners Chambers

Call to Order/Roll Call

The board of director's meeting for the Gilpin Ambulance Authority was called to order at 09:00am

Board members present were Buddy Schmalz, Lynnette Hailey, Christopher Woolley, Zane Plsek, Susan Berumen.

Conflict of Interest

None

Additions or Amendments to the Agenda

Director Woolley proposed to move item 11a to number five (5) of the agenda to allow Tony Renteria from Sharp Billing to make his presentation first. All agreed.

MOTION: Director Hailey made a motion to accept that change, seconded by Director Berumen. Motion passed unanimously.

Special Presentation by Tony Renteria from Sharp Billing:

Ambulance Service Billing Analysis

- The discussion focused on understanding the service's revenue and billing performance.
- The service's "mix" is predominantly government payers, which accounts for 55% of their volume.
- Government payers (like Medicare and Medicaid) have fixed payment rates that cannot be adjusted.
 - The average Medicare payment is approximately \$781 per run.
 - The average Medicaid payment is approximately \$399 per run.
- The service's billing rate for an ALS run is \$2,503, but the collected amount is much lower due to payer mix.
- An important distinction was made between contractual write-offs (the difference between billed amount and the allowed rate) and bad debt write-offs (uncollectible amounts).

Challenges with Payer Mix and Collections

- The service is "a slave" to its payer mix, as a 911 service must respond to all calls.
- The local demographic, influenced by casinos, results in a high number of senior patients, increasing Medicare and Medicaid volume.
- Commercial insurance accounts for only 21% of the payer mix. This is the primary segment where higher revenue can be generated.
- Several factors complicate collections from all payer types:
 - **Medicare Co-pays:** Medicare pays 80% of its allowed rate. The remaining 20% co-pay is often uncollectible from seniors, as medical debts under \$500 do not affect credit reports.



- **Out-of-State Medicaid:** Transports for patients with out-of-state Medicaid are often not paid because the service is not contracted with other states.
- **Commercial Insurance Delays:** Insurers use third-party negotiation firms to intentionally slow down payments, sometimes for 45 days or more.
- **Incorrect EOBs:** Insurers sometimes send patients an Explanation of Benefits (EOB) showing a \$0 patient responsibility, complicating efforts to collect the remaining balance.
- **Checks Sent to Patients:** Some insurance plans send the payment check directly to the patient, who may not forward it to the ambulance service.

Understanding Collection Percentages

- The board questioned why commercial insurance collections were only at 55%.
- This 55% figure reflects collections within a 90-day window.
- Commercial payments often take longer than 90 days to be received due to negotiation tactics and appeals processes.
- The total collection percentage for commercial payers is higher than 55%, but it takes more time to realize.

Collection and Billing Process Analysis

- The billing company originated as a software company that sold its billing and dispatch software to ESO. They retained a small number of billing accounts, which has since grown to about seventy.
- Because they developed their own software, they have the flexibility to create custom reports and make necessary code adjustments.
- Collection on outstanding balances involves multiple methods. After insurance pays a portion, the remaining balance can be sent to credit reporting agencies, or patients can be put on payment plans.
- Collection timelines can be lengthy. For example, motor vehicle accident claims may take up to three years to pay out pending lawsuit settlements. Bad debt may also be paid years later when an individual's financial situation changes.
- Factors like a patient becoming deceased or moving to a skilled nursing facility can complicate and reduce the collection of outstanding balances.

Reporting and Budgeting for Future Collections

- The board discussed creating an additional report to show potential future collections that are not captured in the standard 30-60-90 day view. This would help understand what funds are still in the pipeline.
- It was acknowledged that not all the amount in the pipeline will be collected, and this should not be fully included in the budget.
- To accurately estimate the annual budget for collections, it was suggested to use the average collection amount per trip from the last nine months and multiply it by the total annual trips.
- The current average collection of around \$803 per ride is considered a very good number compared to other organizations.



Billing for Non-Transport Calls

- The topic of billing for non-transport calls (treatment without transport) was a key focus of discussion. Currently, about 41% of calls result in transport.
- The group discussed the difference between a "treatment and release fee" versus a "response fee."
- DC Putnam supports a treatment fee but is against a response fee, citing negative media attention other fire departments received for billing for responses with no injuries.
- A specific incident was cited where an ambulance was out of service for nearly four hours on an injured hiker call in a state park without any reimbursement because no transport occurred. It was noted this might be a billable search and rescue event requiring further research.
- Billing for non-transport is complex. Medicare and Medicaid do not cover this service. Commercial insurance payment is inconsistent and depends on the patient's plan.
- A major challenge is with calls initiated by third parties, such as casinos, where the patient refuses transport and payment, creating a public relations issue.

Potential Revenue Enhancement and Cost Reduction Strategies

- **Membership Program:** A program could be created where residents pay an annual fee (e.g., \$100) to cover co-pays or deductibles for ambulance services, including treatment without transport.
- **Contracts with High-Volume Callers:** It was suggested to work out a deal with the casinos, making them the "payer of last resort" if a patient's insurance does not cover the service. This is like a model used with cruise lines in Skagway, Alaska. Director Hailey expressed concern that such a contract might discourage casinos from calling for help.
- **Implied Consent:** The concept of "implied consent" was introduced, which legally allows billing a patient who is unable to consent (e.g., unconscious), even if they did not personally call for the ambulance. However, this can create public relations challenges.
- **Community Education:** Director Berumen suggested working with Clinica and public health to inform county residents about available medical facilities to reduce non-emergency ambulance calls. The CARES program also aims to direct people to appropriate care options.

Presentation from Tony Renteria ended. The board thanked him for his time and the board meeting resumed.

Consideration of Minutes

MOTION: Director Hailey made a motion to approve the 02/11/2024 board meeting minutes. Director Schmalz seconded. Motion approved unanimously. The board did ask that DC Putnam ensure that a spell/grammar check is done just to avoid any unnecessary errors.

IC Putnam requested to add an item pertaining to maintenance under new business.



Public Comment

Chief Moriarity announced that she would be retiring from the Black Hawk Police Department effective March 1st, 2026, and she thought that Interim Chief Jantz would likely replace her as an alternate for the City of Black Hawk. The board and all expressed their gratitude and pleasure working with Chief Moriarity.

Financial Report

IC Putnam advised the following:

- **DOLA Grant:** The DOLA grant from the county has been received and deposited.
- **State Grant:** Still awaiting final paperwork review from the state for a grant Cody submitted last year.
- **Medicaid Supplemental (GMT Kickback):** Currently undergoing a comprehensive desk review. A return of approximately \$240,000 to \$245,000 is anticipated if there are no significant cuts. This payment is not budgeted for due to its unpredictability.
- **UTV Auction:** The auction for the disposed UTV is ongoing and has reached approximately \$22,000. An initial offer of \$35,000 was rescinded by the bidder due to a 12.5% auction fee, leading to the auction being restarted.

P&L – Budget vs. Actuals

- **Financial Discussion**

- **Maintenance Budget:** A significant concern was raised that one-third of the annual maintenance budget has already been spent in the first two months of the year. IC Putnam asked for permission to research other options for maintenance to reduce costs. The board had no issue with the request.
- **Balance Sheet:** A negative fuel balance was questioned and clarified as a likely carryover from the previous year. It was also noted the balance sheet date should reflect the previous month.
- **Benefits & Disability:** The short-term and long-term disability is at 62%. DC Putnam will review this, suspecting a categorization error.
- **Bank & ACH Service Charges:** Unidentified ACH payment charges are also being investigated with Sharp Billing.
- **P&L -:** The Telephone/Internet budget is at 30% utilization due to the necessary purchase of iPads with 5G connectivity for the First Do software.

List of Bills - Director Woolley entertained a motion to approve the list of bills for January 2026.

MOTION: Director Plsek made a motion to approve the list of bills for January 2026. Director Hailey seconded. Motion approved unanimously.



Administration/Operations Report:

IC Putnam advised that he and IDC Link had met with Pinnacol Insurance, the Authority's workers compensation provider. The discussion revolved around safety programs and the goal and direction needed to implement an official safety prevention program for employees within the organization. Advised they were working with Pinnacol to become eligible for the cost containment certificate which will allow for a 5% discount of workers compensation premiums. Many items are already in place but there are more items to add to the program and implement for the organization.

IC Putnam talked about the following items as well:

New Accountant: An agreement was reached with Amanda from Colorado CPA Company, who will be coming on board to help manage finances.

Billing, Software, and Reporting Issues

- **ePCR Software:** The new ePCR software has caused issues, including lost patient signatures, which IC Putnam deemed unacceptable and has been working with the vendor First Due to rectify the issues.
- **Billing Audit and Forensic Accounting:** An auditor reviewed 25 trip reports and found issues like incorrect billing rates and secondary insurances not being billed. In some cases, Medicare was billed twice, requiring refunds. The board discussed a \$10,000 to \$20,000 quote for a forensic accounting investigation but tabled the decision due to cost.
- **Reporting Requirements:** A request was made for future reports to include proper headers and break down calls by:
 - Transport vs. non-transport.
 - Location: County, Black Hawk, and Central.
 - Type: Gaming vs. non-gaming.
- A question was raised about how long crews are out of service for non-transport calls, many of which are for minor employee injuries at casinos. This is something that has been continually looked at and how GAA can limit these types of calls for service.

Operations Report:

IDC Link presented the following:

Vehicle Maintenance and Fleet Issues

- **Maintenance Cost Exploration:** IC Putnam and IDC Link are exploring a cost-saving option by sharing a mechanic with Coal Creek Fire Department, like an arrangement Timberline Fire has. Current fleet maintenance invoices from 2025 already total \$26,000 in labor, with examples of high costs including a \$178 tire patch and a \$700 alignment. The board gave approval to explore this option.
- **Fleet Status:** One new ambulance was towed for warranty repairs. This has been an ongoing issue and IDC Link is working to try to find a final resolve to the issue.
- **Ambulance 119 Accident:** The estimate for the damaged ambulance is still in progress to determine if it will be totaled or repaired.



Old Business:

Fraud Update: None

Signature Discrepancy: IC Putnam advised that this is still an ongoing project and hopes to see a resolve soon.

Forensic Accounting Update: IC Putnam advised that the cost presented at the previous board meeting for a forensic accounting investigation were aligned with other quotes he was give. The cost remains in the \$10-20,000 range. The board again decided to table the discussion.

Boulder / Clear Creek Responses: Call volume has been slow and requests from Clear Creek for standby coverage have been slowly decreasing

South 119 Corridor Responses – no new updates.

Policy and Procedure Manual Update: IC Putnam advised he was looking for BOD approval

New Business:

Tony Renteria from Sharp Billing was moved to item 5.

Action Items:

None

General Discussion:

A discussion about the ongoing Bellevue Project which is slated to redirect traffic onto Virginia Canyon Road into the Central City area was had. Discussion about the potential impact on Gilpin County and emergency services due to the condition of Virginia Canyon Road. IC Putnam was asked to email the Bellevue project map to the rest of the BOD.

Executive Session:

None

Executive Session Action Items (if needed):

None

Board Comments

Next Meeting

March 11th, 2026 @ 09:00am.

MOTION: A motion to adjourn the meeting was introduced by Director Hailey and seconded by Director Berumen. The motion passed unanimously and the meeting was adjourned at 10:29 am.

Balance Sheet

Gilpin Ambulance Authority

As of February 28, 2026

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
BOK EFT account	199,990.86
BOK HRA Account Restricted	14,008.20
BOK Operating Account	\$930,941.62
Restricted for Capital	0.00
Total for BOK Operating Account	\$930,941.62
BOK Supply Account	120.15
Total for Bank Accounts	\$1,145,060.83
Accounts Receivable	
Accounts Receivable	\$731,936.68
Allowance for Doubtful Accounts	-209,642.50
Total for Accounts Receivable	\$522,294.18
Total for Accounts Receivable	\$522,294.18
Other Current Assets	
AR Adj to cash basis Asset	0.00
Due from other entities	0.00
Inventory Asset	13,115.02
Prepaid Expenses	\$3,873.68
Capital	0.00
Total for Prepaid Expenses	\$3,873.68
Undeposited Funds	0.00
Total for Other Current Assets	\$16,988.70
Total for Current Assets	\$1,684,343.71
Fixed Assets	
Accumulated Depreciation	-889,199.00
Construction in Progress	0.00
Vehicles and Equipment	1,888,424.42
Total for Fixed Assets	\$999,225.42
Other Assets	
Amortization of Right to Use Lease	0.00
Right to Use Lease Asset	0.00
Total for Other Assets	\$0.00
Total for Assets	\$2,683,569.13

Balance Sheet

Gilpin Ambulance Authority

As of February 28, 2026

DISTRIBUTION ACCOUNT	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-59.00
Accounts Payable (A/P)	15,988.97
Total for Accounts Payable	\$15,929.97
Credit Cards	
Credit Card at Elan Financial	95.95
Fuel	-4,129.81
Ramp Credit Card	1,898.58
Total for Credit Cards	-\$2,135.28
Other Current Liabilities	
Accrued Expenses	16,397.21
Accrued PTO	65,592.43
Accrued wages	87,999.14
HRA liability	31,491.53
Payroll Tax Liability	-5,062.35
Total for Other Current Liabilities	\$196,417.96
Total for Current Liabilities	\$210,212.65
Long-term Liabilities	
Lease Liability	0.00
Lease Purchase Liability	93,567.95
Total for Long-term Liabilities	\$93,567.95
Total for Liabilities	\$303,780.60
Equity	
Investment in Fixed Assets	\$596,625.66
Capital Outlay	0.00
Total for Investment in Fixed Assets	\$596,625.66
Reserve for Capital Improvement	0.00
Retained Earnings	977,293.45
Net Income	805,869.42
Total for Equity	\$2,379,788.53
Total for Liabilities and Equity	\$2,683,569.13

Gilpin Ambulance Authority
Budget vs. Actuals: Budget FY_2026
 January - December 2026

	Total			
	Budget	Actual	over Budget	Budget
Income				
Beginning Funds Available	577,794.00		-577,794.00	0.00%
Call Revenue			0.00	
Collections-derived payments	24,113.00	4,042.35	-20,070.65	16.76%
Income Patient and Insurance	659,274.00	88,479.07	-570,794.93	13.42%
Medicare-derived payments	51,273.00	2,582.86	-48,690.14	5.04%
Total Call Revenue	\$ 734,660.00	\$ 95,104.28	-\$ 639,555.72	12.95%
Contributions			0.00	
IGA Black Hawk	475,228.00	79,204.66	-396,023.34	16.67%
IGA Central City	131,632.00	21,938.66	-109,693.34	16.67%
IGA Gilpin County	623,344.00	103,890.66	-519,453.34	16.67%
Total Contributions	\$ 1,230,204.00	\$ 205,033.98	-\$ 1,025,170.02	16.67%
Grant Revenue			0.00	
AFG Grant Revenue	0.00		0.00	
Colorado EMTS Grants	0.00		0.00	
DOLA Grant Revenue			0.00	
DOLA operating	904,248.00	904,248.00	0.00	100.00%
Total DOLA Grant Revenue	\$ 904,248.00	\$ 904,248.00	\$ 0.00	100.00%
Total Grant Revenue	\$ 904,248.00	\$ 904,248.00	\$ 0.00	100.00%
Other Revenue			0.00	
Other Revenue		64,373.14	64,373.14	
Total Other Revenue	\$ 0.00	\$ 64,373.14	\$ 64,373.14	
Services		100,000.00	100,000.00	
Total Income	\$ 3,446,906.00	\$ 1,368,759.40	-\$ 2,078,146.60	39.71%
Gross Profit	\$ 3,446,906.00	\$ 1,368,759.40	-\$ 2,078,146.60	39.71%
Expenses				
Administration			0.00	
Accounting - Annual Audit	10,000.00		-10,000.00	0.00%
Accounting - Contract Services	10,000.00		-10,000.00	0.00%
Legal	30,000.00	3,800.00	-26,200.00	12.67%
Other			0.00	
Bank Service Charges	3,000.00	1,588.60	-1,411.40	52.95%
Discretionary	2,500.00	82.67	-2,417.33	3.31%
Employee Recognition & Retention	5,000.00		-5,000.00	0.00%
Employee Recruitment	1,500.00	297.10	-1,202.90	19.81%
Licensing/Memberships	4,000.00		-4,000.00	0.00%
Professional Services	10,000.00	1,867.97	-8,132.03	18.68%
Total Other	\$ 26,000.00	\$ 3,836.34	-\$ 22,163.66	14.76%
Reimbursable Expenses	0.00		0.00	
Total Administration	\$ 76,000.00	\$ 7,636.34	-\$ 68,363.66	10.05%
Capital Expenditures			0.00	
Ambulance Lease	50,141.26	50,141.26	0.00	100.00%

Equipment Lease	32,462.60		-32,462.60	0.00%
Total Capital Expenditures	\$ 82,603.86	\$ 50,141.26	-\$ 32,462.60	60.70%
Office Supplies & Software		71.60	71.60	
Operations and Maintenance			0.00	
Communications R&M	10,000.00	772.99	-9,227.01	7.73%
Credit Card fees	0.00		0.00	
Crew Quarters supplies	12,000.00	1,754.36	-10,245.64	14.62%
Disposable Medical Supplies	50,000.00	3,954.29	-46,045.71	7.91%
Durable Medical Equipment	12,000.00	3,420.72	-8,579.28	28.51%
Office Supplies/Postage/Fees	10,000.00	743.69	-9,256.31	7.44%
Property Lease	77,918.00	19,478.08	-58,439.92	25.00%
Property Liability Insurance	30,000.00	8,573.00	-21,427.00	28.58%
Property Maintenance	10,000.00	2,931.83	-7,068.17	29.32%
Public Education/PR	4,000.00		-4,000.00	0.00%
Safety Gear	3,000.00	329.27	-2,670.73	10.98%
Service Contracts/Equip Lease	50,669.00	8,164.41	-42,504.59	16.11%
Software Subscriptions	22,924.00	3,628.99	-19,295.01	15.83%
Technology/Hardware/Software	5,000.00	1,921.97	-3,078.03	38.44%
Telephone/TV/Internet	13,317.00	2,777.59	-10,539.41	20.86%
Training	30,000.00	2,523.65	-27,476.35	8.41%
Uniforms	17,500.00	1,023.83	-16,476.17	5.85%
Utilities	7,000.00	896.72	-6,103.28	12.81%
Vehicle expense			0.00	
Fuel	30,000.00	3,686.77	-26,313.23	12.29%
Insurance	26,000.00	6,232.00	-19,768.00	23.97%
Tires	13,700.00		-13,700.00	0.00%
Vehicle Maintenance	75,000.00	32,372.67	-42,627.33	43.16%
Vehicle Repair	5,000.00		-5,000.00	0.00%
Total Vehicle expense	\$ 149,700.00	\$ 42,291.44	-\$ 107,408.56	28.25%
Total Operations and Maintenance	\$ 515,028.00	\$ 105,186.83	-\$ 409,841.17	20.42%
Personnel Expense			0.00	
Employee Benefits and Payroll		4,024.86	4,024.86	
457(b) Admin Fees	3,500.00	666.61	-2,833.39	19.05%
457(b) Employer Match	84,080.00	8,010.70	-76,069.30	9.53%
Benefits HRA	27,600.00	1,434.00	-26,166.00	5.20%
Benefits Life AD& D STD LTD	2,205.00	3,866.67	1,661.67	175.36%
Employee Wellness	5,000.00		-5,000.00	0.00%
Health Insurance			0.00	
Dental Ins	10,088.00	3,361.00	-6,727.00	33.32%
Medical Ins	289,489.00	83,717.59	-205,771.41	28.92%
Other	0.00	2,171.61	2,171.61	
Vision Ins	1,428.00	444.00	-984.00	31.09%
Total Health Insurance	\$ 301,005.00	\$ 89,694.20	-\$ 211,310.80	29.80%
Payroll & Unemployment Taxes	178,216.00	88,514.60	-89,701.40	49.67%
Payroll Service Fees	7,765.00	1,110.60	-6,654.40	14.30%
Worker's Comp	84,843.00	13,834.00	-71,009.00	16.31%
Total Employee Benefits and Payroll	\$ 694,214.00	\$ 211,156.24	-\$ 483,057.76	30.42%
Salaries			0.00	

Employee Bonuses	0.00		0.00	
Holiday stipends	7,500.00		-7,500.00	0.00%
PTO	88,069.00		-88,069.00	0.00%
Salaries Admin	250,517.00	20,767.61	-229,749.39	8.29%
Salaries Field Staff	1,632,407.00	194,510.34	-1,437,896.66	11.92%
Total Salaries	\$ 1,978,493.00	\$ 215,277.95	-\$ 1,763,215.05	10.88%
Total Personnel Expense	\$ 2,672,707.00	\$ 426,434.19	-\$ 2,246,272.81	15.96%
Uncategorized Expense		2,046.85	2,046.85	
Total Expenses	\$ 3,346,338.86	\$ 591,517.07	-\$ 2,754,821.79	17.68%
Net Operating Income	\$ 100,567.14	\$ 777,242.33	\$ 676,675.19	772.86%
Net Income	\$ 100,567.14	\$ 777,242.33	\$ 676,675.19	772.86%

Friday, Mar 06, 2026 02:03:28 PM GMT-8 - Cash Basis

MTD Payments by Payer Group for Mar 26

Payer Group	Payments	Pay %	Prev Month	Prev %	2nd Month	2nd %
Auto Insurance	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Commercial Insurance	\$2,452.23	26.59%	\$12,762.36	27.43%	\$8,098.87	20.68%
Medicaid - Fee for Service	\$1,096.74	11.89%	\$8,578.27	18.43%	\$7,122.75	18.19%
Medicaid Managed Care	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Medicare	\$0.00	0.00%	\$4,357.73	9.36%	\$2,582.86	6.60%
Medicare Advantage - Managed Care	\$465.60	5.05%	\$5,373.81	11.55%	\$3,589.99	9.17%
Patient	\$4,111.74	44.59%	\$11,240.91	24.16%	\$10,866.20	27.75%
Veteran's Administration/Tricare	\$1,095.32	11.88%	\$2,655.35	5.71%	\$5,461.65	13.95%
Workers Comp	\$0.00	0.00%	\$1,565.27	3.36%	\$1,440.76	3.68%
Total	\$9,221.63	100.00%	\$46,533.70	100.00%	\$39,163.08	100.00%

Outstanding Receivables

Payer Group	Receivables	Exp Coll %	Exp WOs	Exp Receivables
Patient	\$423,341.86	6.97%	\$393,838.74	\$29,503.12
Commercial Insurance	\$82,721.99	54.13%	\$37,942.18	\$44,779.81
Medicare Advantage - Managed Care	\$78,441.92	24.04%	\$59,587.07	\$18,854.85
Auto Insurance	\$32,413.86	3.63%	\$31,236.26	\$1,177.60
Workers Comp	\$27,455.18	37.24%	\$17,231.89	\$10,223.29
Medicare	\$24,049.11	29.26%	\$17,011.98	\$7,037.13
Medicaid - Fee for Service	\$10,421.41	19.56%	\$8,383.08	\$2,038.33
Veteran's Administration/Tri...	\$7,532.41	79.27%	\$1,561.54	\$5,970.87
Facility - Sharp Billed	\$5,177.11	23.85%	\$3,942.27	\$1,234.84
Other	\$1,652.00	0.00%	\$1,652.00	\$0.00
Total	\$693,206.85	17.43%	\$572,387.01	\$120,819.84

Monthly Financials By Date of Service (Detail)

Month	Trips	Charges	Payments	Write Offs	Bad Debt	Other	Avg Pmt	Pmt %	Gross %
Sep 24	70	\$171,557.78	\$58,709.28	\$66,868.36	\$33,469.54	\$0.00	\$838.70	34.22%	73.20%
Oct 24	78	\$190,659.82	\$59,705.71	\$65,852.15	\$49,979.57	\$0.00	\$765.46	31.32%	65.85%
Nov 24	78	\$194,132.29	\$57,386.52	\$78,862.09	\$49,790.20	\$0.00	\$735.72	29.56%	70.18%
Dec 24	65	\$161,881.47	\$36,295.86	\$58,597.93	\$58,393.32	\$0.00	\$558.40	22.42%	58.62%
Jan 25	55	\$145,342.48	\$37,455.61	\$66,965.25	\$25,897.18	\$0.00	\$681.01	25.77%	71.84%
Feb 25	75	\$199,915.18	\$58,208.53	\$82,281.86	\$44,195.16	\$0.00	\$776.11	29.12%	70.27%
Mar 25	85	\$220,952.54	\$70,255.21	\$95,065.55	\$32,585.09	\$0.00	\$826.53	31.80%	74.82%
Apr 25	56	\$147,086.89	\$38,473.32	\$76,981.02	\$21,924.36	\$0.00	\$687.02	26.16%	78.49%
May 25	94	\$247,807.45	\$74,431.09	\$116,511.59	\$41,871.67	\$0.00	\$791.82	30.04%	77.05%
Jun 25	72	\$188,596.77	\$58,535.35	\$94,010.08	\$20,179.46	\$0.00	\$812.99	31.04%	80.88%
Jul 25	66	\$173,125.44	\$56,468.12	\$63,788.16	\$25,446.15	\$0.00	\$855.58	32.62%	69.46%
Aug 25	77	\$202,144.27	\$69,148.76	\$99,841.57	\$2,715.73	\$0.00	\$898.04	34.21%	83.60%
Sep 25	44	\$112,249.48	\$24,704.71	\$46,096.67	\$0.00	\$0.00	\$561.47	22.01%	63.08%
Oct 25	50	\$128,376.49	\$23,055.95	\$39,066.07	\$0.00	\$0.00	\$461.12	17.96%	48.39%
Nov 25	65	\$167,429.52	\$39,135.11	\$70,692.72	\$0.00	\$0.00	\$602.08	23.37%	65.60%
Dec 25	65	\$167,390.69	\$30,622.90	\$69,380.84	\$0.00	\$0.00	\$471.12	18.29%	59.74%
Jan 26	66	\$168,781.33	\$23,466.94	\$48,633.74	\$0.00	\$0.00	\$355.56	13.90%	42.72%
Feb 26	47	\$122,433.14	\$5,005.91	\$19,763.39	\$0.00	\$0.00	\$106.51	4.09%	20.23%
Mar 26	1	\$2,625.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%

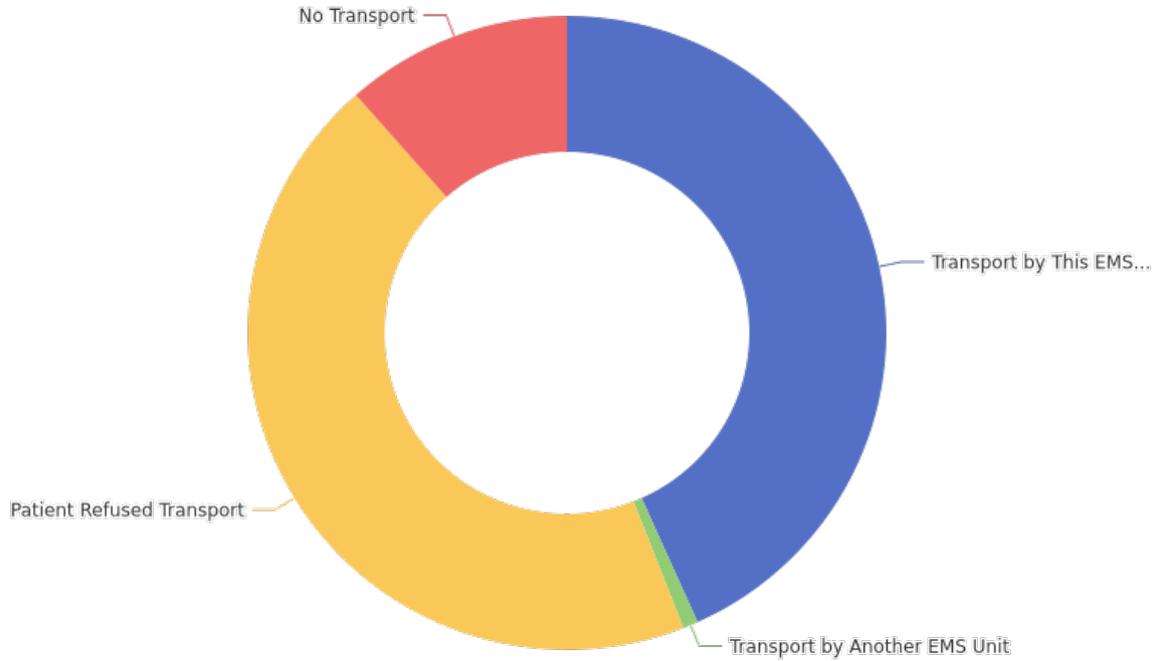
Top Payer Payment - 6-12 months DOS

Payer	Charges	Payments	Tickets	Average Payment
Medicaid Colorado	\$267,624.39	\$56,461.97	103	\$548.17
Self Pay	\$156,630.61	\$7,495.84	61	\$122.88
Medicare B Colorado	\$133,932.96	\$41,787.45	51	\$819.36
United Healthcare Medicare Advantage	\$83,982.53	\$21,400.77	32	\$668.77
Blue Cross Blue Shield	\$62,124.84	\$32,573.38	22	\$1,480.61
Kaiser Permanente - Reliance	\$48,986.98	\$41,352.56	18	\$2,297.36
Cigna	\$42,417.69	\$24,383.68	16	\$1,523.98
Kaiser Permanente Medicare	\$40,113.29	\$11,381.17	15	\$758.74
Humana Medicare	\$36,635.28	\$7,464.12	14	\$533.15
Denver Health Medicaid Choice	\$24,033.80	\$4,462.25	9	\$495.81
United Healthcare	\$23,686.82	\$15,130.36	9	\$1,681.15
Umr	\$23,075.49	\$16,044.73	9	\$1,782.75
United Healthcare Group Mcare Adv	\$21,586.22	\$5,422.45	8	\$677.81
Law Enforcement - Gilpin	\$21,023.94	\$0.00	8	\$0.00
VA Claims	\$20,933.37	\$15,756.00	8	\$1,969.50

Payee	Memo	Payment Date	Expense Account	Expense Description	Expense Line Amount
Adobe	Adobe	2/27/26	Software Subscriptions	Monthly Subscription	\$19.99
Asana	Asana	2/24/26	Software Subscriptions	Project Management software	\$152.45
Colorado Cardiac CPR	Colorado Cardiac CPR	2/27/26	Training	CPR certification card fee	\$6.00
Colorado Cardiac CPR	Colorado Cardiac CPR	2/3/26	Training	BLS Instructor certification course	\$339.15
Costco	Costco	2/25/26	Crew Quarters supplies	Crew quarters supplies	\$44.89
eFax	eFax	2/19/26	Software Subscriptions	Monthly online fax service subscription	\$24.99
Einstein Bros. Bagels	Einstein Bros. Bagels	2/26/26	Employee Recruitment	Interviews	\$48.10
Hulu	Hulu	2/19/26	Telephone/TV/Internet	Streaming media service fee	\$108.88
Intuit	Intuit	2/12/26	Software Subscriptions	QuickBooks Online	\$130.00
Keavney & Streger	Keavney & Streger	2/27/26	Legal	Legal fees Signature Discrepancy	\$3,800.00
Mc Job Post	Mc Job Post	2/2/26	Employee Recruitment	Job board post for Full-Time Captain	\$249.00
Netflix	Netflix	2/28/26	Property Maintenance	Streaming service subscription	\$17.99
Oososharp	Oososharp	2/10/26	Service Contracts/Equip Lease	Monthly professional billing service	\$1,918.05
PACCAR Parts	PACCAR Parts	2/21/26	Disposable Medical Supplies	Triage wrist bands	\$97.18
Phil Long Automotive Group	Phil Long Automotive Group	2/11/26	Vehicle Maintenance	Vehicle repairs	\$566.00
PWW Advisory Group	PWW Advisory Group	2/10/26	Training	Revenue cycle guide training manual	\$80.00
saasant	saasant	2/21/26	Software Subscriptions	Accounting data automation software	\$15.00
SaneBox	SaneBox	2/4/26	Software Subscriptions	Email management subscription	\$36.00
SmartSign	SmartSign	2/12/26	Disposable Medical Supplies	Cardstock tags for O2 bottles	\$220.52
Stanley Steemer	Stanley Steemer	2/24/26	Property Maintenance	Crew quarters duct cleaning	\$750.00
Stanley Steemer	Stanley Steemer	2/18/26	Property Maintenance	Floor maintenance Apex Station	\$1,485.00
Wolfco Pest Control	Wolfco Pest Control	2/17/26	Property Maintenance	Pest control services	\$75.00
Wolfco Pest Control	Wolfco Pest Control	2/17/26	Property Maintenance	Pest control services	\$100.00
Zoho	Zoho	2/28/26	Software Subscriptions	Zoho software subscription	\$110.00
				Total	\$10,394.19



Transport Disposition YTD



TRANSPORT DISPOSITION - EDISPOSITION.30 / PSAP CALL DATE/TIME - ETIMES.01	TOTAL
Transport by This EMS Unit (This Crew Only)	113
Jan 2026	66
Feb 2026	47
Transport by Another EMS Unit	2
Jan 2026	1
Feb 2026	1
Patient Refused Transport	116
Jan 2026	65
Feb 2026	51
No Transport	30

Transport Disposition YTD

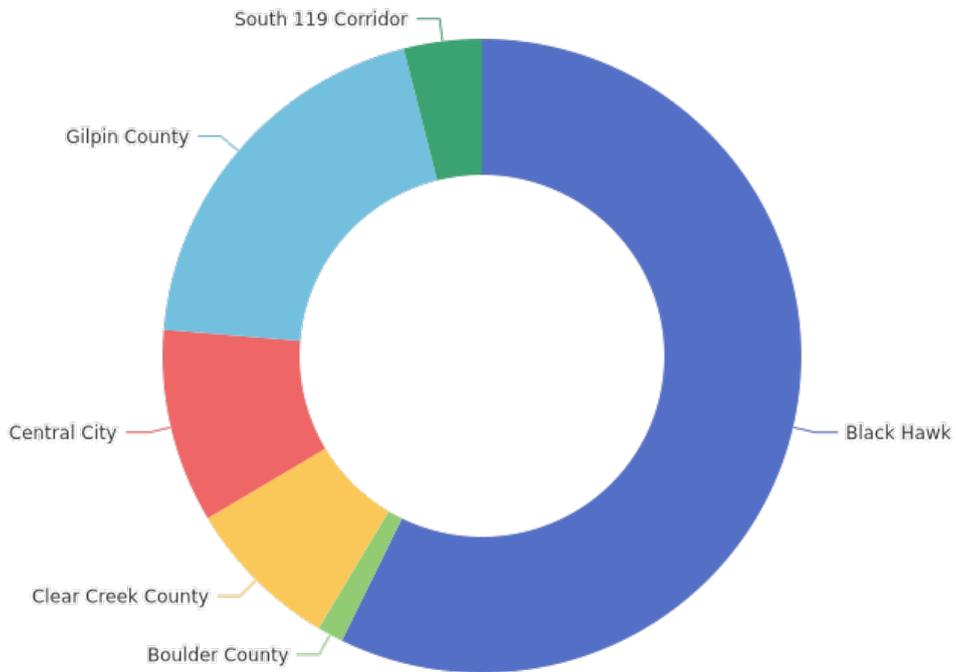
Gilpin Ambulance Authority
Address: 495 Apex Valey Rd N, Black Hawk,
CO, 80422



TRANSPORT DISPOSITION - EDISPOSITION.30 / PSAP CALL DATE/TIME - ETIMES.01	TOTAL
Jan 2026	19
Feb 2026	11
Total	261



Response Report



ZONE / TYPE OF SERVICE REQUESTED - ERESPONSE.05	NUMBER OF CALLS	GAMING RELATED	NON GAMING RELATED
Black Hawk	87	80	7
Emergency Response (Primary Response Area)	82	78	4
Public Assistance	1		1
Standby	2	2	
Support Services	2		2
Boulder County	2		2
Emergency Response (Primary Response Area)	2		2
Clear Creek County	12		12

Response Report

Gilpin Ambulance Authority
 Address: 495 Apex Valey Rd N, Black Hawk, CO, 80422



ZONE / TYPE OF SERVICE REQUESTED - ERESPONSE.05	NUMBER OF CALLS	GAMING RELATED	NON GAMING RELATED
Emergency Response (Mutual Aid)	3		3
Standby	9		9
Central City	15	9	6
Emergency Response (Primary Response Area)	14	9	5
Standby	1		1
Gilpin County	30	3	27
Emergency Response (Primary Response Area)	27	3	24
Standby	2		2
Support Services	1		1
South 119 Corridor	6	3	3
Emergency Response (Primary Response Area)	6	3	3
Total	152	95	57

Description: Gilpin Ambulance call response data.

Criteria: Zone is not null AND Gaming-Related is not null AND Type of Service Requested - eResponse.05 is not null



Quote

110 12th Street SW, Unit 102
 Loveland, CO 80537-6396
 United States

Quotation #: Q260080
Date: 2/24/2026
Prepared By: Sean Brantley

Email: orders@lifemedssafety.com
 Federal ID: 46-4017198
 Website: www.lifemedssafety.com

In Process

Bill To

Gilpin County Ambulance
 495 Apex Valley Road
 Central City CO 80427
 United States

Ship To

Gilpin County Ambulance
 495 Apex Valley Road
 Central City CO 80427
 United States

GRAND TOTAL

\$1,595.00

Valid Until: 5/25/2026

Payment Terms

Net 30

Sales Rep

Sean Brantley

Shipping Method

FedEx Ground

Quantity	Item	List Price	Disc Price	Total Price
1	PT-PM-INX-PM1 LIFEMED SAFETY ProTek® Preventative Maintenance (PM) - FERNO iNX Power Cot, 1-Year Agreement NOTE: Includes Travel & Expenses. Does not include parts or replacement of mattresses, batteries, or other disposable/non-disposable items or normal "wear & tear" items not listed above.	\$295.00	\$295.00	\$295.00



Q260080



Quote

110 12th Street SW, Unit 102
 Loveland, CO 80537-6396
 United States

Quotation #: [Q260080](#)
Date: 2/24/2026
Prepared By: Sean Brantley

Quantity	Item	List Price	Disc Price	Total Price
4	PT-MD-15-PM1 LIFEMED SAFETY ProTek® Calibration & Preventative Maintenance (PM) - Stryker LIFEPAK 15 Monitor/Defibrillator, 1-Year Service Agreement. NOTE: Includes Travel & Expenses	\$300.00	\$300.00	\$1,200.00
4	PT-PS-LSU-PM1 LIFEMED SAFETY ProTek® Preventative Maintenance (PM) - Laerdal (PSU) Portable Suction Unit, 1-Year Agreement	\$25.00	\$25.00	\$100.00

Subtotal	\$1,595.00
Shipping	\$0.00
Sales Tax	\$0.00
Total	\$1,595.00



Q260080



Quote

110 12th Street SW, Unit 102
Loveland, CO 80537-6396
United States

Quotation #: Q260080
Date: 2/24/2026
Prepared By: Sean Brantley

Terms & Conditions:

1. Prices quoted are valid for 90 days unless stated otherwise
2. Sales Tax Exempt: A valid Tax Exempt Certificate is required to remove sales tax.
3. All credit card payments will incur a 2.99% Convenience Fee or the legal limit in your state.
4. All discounts are contingent upon payment within agreed-upon terms.
5. Authorization is required for all returns. Minimum 30% restocking fee with original packaging.
6. A \$30.00 charge for any check returned for non-sufficient funds will be assessed.

In Process

To accept this Quotation and place an order, please sign & return:

Signature: _____

Date: _____

Print Name: Jonathan Link

Purchase Order #: _____

Title: _____

Tax Exempt #: _____

Thank you for your business!

LifeMed Safety, Inc.

110 12th Street SW, Unit 102

Loveland, CO 80537-6396

(800) 276-0274

www.lifemedssafety.com



Q260080



Quote

110 12th Street SW, Unit 102
 Loveland, CO 80537-6396
 United States

Quotation #: Q260080
Date: 2/24/2026
Prepared By: Sean Brantley

Email: orders@lifemedssafety.com
 Federal ID: 46-4017198
 Website: www.lifemedssafety.com

In Process

Bill To

Gilpin County Ambulance
 495 Apex Valley Road
 Central City CO 80427
 United States

Ship To

Gilpin County Ambulance
 495 Apex Valley Road
 Central City CO 80427
 United States

GRAND TOTAL

\$4,785.00

Valid Until: 5/25/2026

Payment Terms

Net 30

Sales Rep

Sean Brantley

Shipping Method

FedEx Ground

Quantity	Item	List Price	Disc Price	Total Price
1	PT-PM-INX-PM3 LIFEMED SAFETY ProTek® Preventative Maintenance (PM) - FERNO iNX Power Cot, 3-Year Agreement NOTE: Does not include parts or replacement of mattresses, batteries, or other disposable/non-disposable items or normal "wear & tear" items not listed above.	\$885.00	\$885.00	\$885.00



Q260080



Quote

110 12th Street SW, Unit 102
 Loveland, CO 80537-6396
 United States

Quotation #: [Q260080](#)
Date: 2/24/2026
Prepared By: Sean Brantley

Quantity	Item	List Price	Disc Price	Total Price
4	PT-MD-15-PM3 LIFEMED SAFETY ProTek® Calibration & Preventative Maintenance (PM) - Stryker LIFEPAK 15 Monitor/Defibrillator, 3-Year Service Agreement NOTE: Includes Travel & Expenses	\$900.00	\$900.00	\$3,600.00
4	PT-PS-LSU-PM3 LIFEMED SAFETY ProTek® Preventative Maintenance (PM) - Laerdal (PSU) Portable Suction Unit, 3-Year Agreement	\$75.00	\$75.00	\$300.00

Subtotal	\$4,785.00
Shipping	\$0.00
Sales Tax	\$0.00
Total	\$4,785.00



Q260080



Quote

110 12th Street SW, Unit 102
Loveland, CO 80537-6396
United States

Quotation #: Q260080
Date: 2/24/2026
Prepared By: Sean Brantley

Terms & Conditions:

1. Prices quoted are valid for 90 days unless stated otherwise
2. Sales Tax Exempt: A valid Tax Exempt Certificate is required to remove sales tax.
3. All credit card payments will incur a 2.99% Convenience Fee or the legal limit in your state.
4. All discounts are contingent upon payment within agreed-upon terms.
5. Authorization is required for all returns. Minimum 30% restocking fee with original packaging.
6. A \$30.00 charge for any check returned for non-sufficient funds will be assessed.

In Process

To accept this Quotation and place an order, please sign & return:

Signature:

Date:

Print Name: Jonathan Link

Purchase Order #:

Title:

Tax Exempt #:

Thank you for your business!

LifeMed Safety, Inc.

110 12th Street SW, Unit 102

Loveland, CO 80537-6396

(800) 276-0274

www.lifemedssafety.com



Q260080

Green & Associates LLC

Certified Public Accountants & Business Consultants

October 10, 2025

To the Board of Directors

Gilpin Ambulance Authority
495 Apex Valley Rd
Black Hawk, CO 80422

We are pleased to confirm our understanding of the services we are to provide Gilpin Ambulance Authority for the year ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of Gilpin Ambulance Authority as of and for the year ended December 31, 2025. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Gilpin Ambulance Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Gilpin Ambulance Authority's RSI in accordance with auditing standards generally accepted in the United States of America, (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1) None

We have also been engaged to report on supplementary information other than RSI that accompanies Gilpin Ambulance Authority's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1) Budgetary Comparison Schedule – Non GAAP basis

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole.

PO Box 1576
Fort Collins, CO 80522

Green & Associates • LLC

PHONE (720) 839-6458
www.GreenCPAfirm.com

Certified Public Accountants & Business Consultants

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Gilpin Ambulance Authority's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Gilpin Ambulance Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit,

we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Green & Associates LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulatory agencies or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Green & Associates LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulatory agencies or its designee. The regulatory agencies or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

David Green, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately June 1, 2026, or another agreed upon date, and to issue our reports no later than September 30, 2026.

Our fee for services will be at our standard rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$8,900. Our standard rates vary according to the degree of

responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Gilpin Ambulance Authority's financial statements. Our report will be addressed to The Board of Directors of Gilpin Ambulance Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Gilpin Ambulance Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Green & Associates LLC

RESPONSE:

This letter correctly sets forth the understanding of Gilpin Ambulance Authority.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____