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**Gilpin Ambulance Authority Board of Directors**  
**Regularly Scheduled Meeting**  
**Wednesday, February 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: January 14th, 2026, minutes**
6. **Public Comment – Limit to 3 minutes**
7. **Financial Report**
  - a. Balance Sheet January 2026.
  - b. Profit & Loss Statement: Budget to Actual (01/01/2026-12/31/2026)
  - c. Billing Summary and Accounts Receivable (through January 2026)
  - d. List of Bills (01/01/2026-01/31/2026)
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
  - f. Chief/Manager, Deputy Chief of Operations appointments
11. **New Business**
  - a. Tony Renteria from Sharp Billing - Presentation
12. **Action Items**
13. **Executive Session**
  - a. None
14. **Board Member Comments**
15. **Next Meeting to be held on March 11th, 2026 at 9:00 AM**
16. **Adjourn Meeting**

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**Gilpin Ambulance Authority Board of Directors**  
**Regular Meeting Minutes**  
**Wednesday, January 14th, 2026**  
**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

**Additions or Amendments to the Agenda**

None.

**Conflict of Interest**

None

**Consideration of Minutes**

**MOTION:** A motion was made by Director Woolley to approve the meeting minutes from December 10<sup>th</sup>, 2025, with two corrections. Director Woolley's name was spelled wrong and needs correcting, wanted it noted that during public comment on December 10<sup>th</sup>, 2025, reporter Zach Newman was asked if he could provide copies to GAA from other agencies he has made M1 record request from so that GAA could evaluate how other agencies release that specific type of information, and he (Newman) stated GAA has been the only agency he has requested M1 information from. Again, if these corrections were made to the document, Director Woolley made the motion to approve the minutes. Motion was seconded by Director Hailey. Motion passed unanimously.

**Public Comment**

No public present

**2026 Board Member Appointments**

The Board of Directors for 2026, selected by their respective agencies:

Buddy Schmalz – Gilpin County  
Lynnette Hailey – Black Hawk  
Christopher Woolley – Black Hawk  
Zane Plsek – City of Central  
Susan Berumen – Gilpin County

Alternates:

Ray Rears – Gilpin County  
Michelle Moriarity – Black Hawk  
Marcia Enloe – City of Central



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**MOTION:** A motion was made by Director Hailey to have Director Woolley serve as the President of the Board. Director Berumen seconded the motion. It passed unanimously.

**MOTION:** Director Woolley made a motion to appoint Director Schmalz as the Vice-President of the BOD's. Motion was seconded by Director Hailey. Motion approved unanimously.

**MOTION:** Director Hailey made a motion to appoint Director Berumen as the Secretary of the BOD's. Director Plsek seconded the motion. Motion passed unanimously.

### **Financial Report**

General discussion regarding the overage in Legal Fees for the FY\_2025 and hope there is an improvement in FY\_2026.

### **P&L – Budget vs. Actuals**

General discussion about collection rates of Medicare B recipients and that a representative from Sharp Billing will be at the February 11<sup>th</sup>, 2026, board meeting to provide clarity to the BODs about the billing process.

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

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

### **Administration/Operations Report:**

DC Putnam advised that GAA had an accident involving ambulance 119. The crew was returning from a call driving NB on Hwy 119 when the driver got too close to the shoulder, sliding off the shoulder causing the box of the ambulance to strike a protruding rock overhang. The crew was not injured but the ambulance sustained significant damage and potentially could be a total loss.

DC Putnam advised there were issues with the incident. Police were not notified and the crew did not remain on scene. DC Putnam advised that this has been addressed and a new SOG for accidents involving GAA vehicles will be rewritten as the current SOG is not sufficient for the GAA's needs.

DC Putnam advised that Pinnacle Insurance would be sending a safety specialist to meet with him and Captain Link regarding GAA's worker compensation insurance and the development of a safety compliance program.

DC Putnam advised the BOD's that he would like to review every SOG and Policy and Procedure to potentially rewrite many of them as they are often vague and have unusual language. DC Putnam will bring any policy and procedures to the BOD's but was advised he can't do SOG's without BOD approval.

DC Putnam advised that GAA was officially done with iSolved and was back to using ADP for payroll processing.



### **Operations Report:**

Captain Link advised that ambulance 115 was back in service from Rush Automotive.

He advised that we have reestablished our working relationship with Peak Motorcoach and they are currently looking at one of our ambulances that is having electrical issues.

Captain Link advised that we have begun to refocus on how our (Leadership Team) actions affect the crews and ensuring that we are communicating effectively with the crews, so they feel more confident in the support they are receiving.

Captain Link talked about the possibility of switching crew start times to 10am after the West Metro Fire Department published research of later start time and its effect on fatigue management and crew satisfaction. States we will be looking at our options moving forward and a survey will be sent out to the crews for their opinion.

Captain Link advised that they crews were given sweatpants with the GAA logo as a Christmas gift from the organization.

### **Old Business:**

**Fraud Update:** DC Putnam spoke with Investigator Enney from the Gilpin Sheriff's Department about any updates. Investigator Enney advised nothing new; however, it was determined the fraud was a significant operation targeting many elderly in South Florida to the tune of millions of dollars.

DC Putnam advised that the attorney has not received the requested documentation from Rocky Mountain Eagle Eye and that the BOD's needed to decide if pursuing the information was fiscally worth the time.

**Signature Discrepancy:** DC Putnam advised the consultant has the information she needs to begin, but she will be out of town for the week and when she returns, she will begin the process. One of the attorney's is not confident that the information provided by the former GAA Chief was accurate and wanted the consultant to weigh in on if the financial numbers were correct or not.

**Forensic Accounting Update:** DC Putnam advised that he and Director Woolley had met with APRIO, a forensic accounting firm, and a meeting had been scheduled with the primary investigator. DC Putnam states the recommended firms were provided by the Colorado Society of CPAs. One firm was too busy to take on new clients. Two others never responded and that left two that were being interviewed by DC Putnam and Director Woolley. Initial estimates are that hiring a forensic accounting firm would start with an estimated \$10,000.00 retainer and as high as \$640/hr. The investigator from APRIO would like to establish her working relationship with GAA counsel as that is their standard practice in their organization as it makes getting the items they need much easier with the support of counsel.

**Boulder / Clear Creek Responses:** DC Putnam advised he had a conversation with the Chief of Clear Creek EMS and Clear Creek EMS is in the process of training several new employees to put their third ambulance in service. The Clear Creek EMS Chief expects this to alleviate up to 50-60% decrease in the need for GAA to provide standby coverage for Clear Creek EMS. Director Woolley advised it may be an opportunity to set response boundaries with



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Clear Creek EMS. Example was given maybe GAA does not respond past the City of Dumont or Georgetown. Director Berumen brought up the Bellevue Resort project in Clear Creek County and Clear Creek Counties intention was to redirect traffic off I-70 to Virginia Canyon Road into Gilpin County. This will potentially affect all first responders in Gilpin County as Virginia Canyon Road is at best a single lane road.

DC Putnam reports GAA is still waiting for Timberline Fire to receive the funding that was appropriated for GAA response into western Boulder County.

**South 119 Corridor Responses** – no new updates.

**Policy and Procedure Manual Update:** DC Putnam advised he was looking for BOD approval for the new Emergency Overtime Policy.

**MOTION:** Director Schmalz made a motion to approve the EOT policy. Director Plsek seconded the motion. The motion approved unanimously.

**Job Description:** The Chief/Manager. Deputy Chief of Operations and the Captain job descriptions were presented as approved by counsel.

**MOTION:** A motion was made by Director Hailey to approve all three job descriptions as written. Director Schmalz seconded the motion. Motion was approved unanimously.

**Airgas Contract:** The final version of the Airgas Oxygen contract was presented.

**MOTION:** A motion was made by Director Hailey to approve the Airgas contract as presented. Motion seconded by Director Plsek. Motion approved unanimously.

**New Business:**

**Interim Chief/Manager and Deputy Chief of Operations Appointments:** Director Woolley stated at the January BOD meeting there was a concern moving forward with the promotion process for Chief and Deputy Chief of Operations because the job descriptions needed to be revised. Now that they are revised and approved Director Woolley would like to revisit entertaining appointment of an Interim Chief/Manager and Interim Deputy Chief of Operations. Director Plsek asked what time frame is involved. Director Woolley advised two to three months. Director Woolley asked if we could go into executive session even if it had not been declared previously and it was determined they could not.

Open discussion about current salaries of DC Putnam and Captain Link. Director Woolley suggested instead of having an open discussion about individual salaries, the BOD could authorize someone to negotiate salaries.

**MOTION:** A motion was made by Director Hailey to authorize Board President Woolley to negotiate salaries with interim appointees. Director Plsek seconded. Director Woolley was asked to modify the motion to allow VP Schmalz to participate in the negotiations. Director Hailey modified the motion to include VP Schmalz in the process. Seconded again by Director Plsek. Motion passed unanimously.

Director Hailey asked that the required process begin ASAP so that a final appointment of the Chief/Manager and Deputy Chief of Operations could be made at the February 2026 board meeting.



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**MOTION:** Director Woolley asked if there was a motion to appoint Bobby Putnam as the interim Chief/Manager and Jon Link as the interim Deputy Chief of Operations. Director Hailey responded so moved. Motion was seconded by Director Plsek. The motion was approved unanimously.

**Disposal of Equipment:** DC Putnam inquired if he could have permission to dispose/Sell the 2016 UTV that is currently owned by GAA but is not used. BOD gave permission to sell the UTV via [www.govdeals.net](http://www.govdeals.net).

**EMTS Grant FY 2027:** DC Putnam had a general discussion about the length of time it is taken to receive ambulances once purchased. There was general discussion if he should begin the application process to have an ambulance remount completed with the FY\_2027 EMTS Grant. The BOD advised to go ahead and complete the grant process and the funds will be built into the FY\_2027 GAA budget.

**Ambulance Accident/Ambulance Replacement Schedule:** No discussion as it had been discussed earlier

**Action Items:**

**Accountant RFP Selection:** DC Putnam presented the Request for Proposals he received for Accounting Services. He presented the options and his recommendation with to award the RFP to Colorado CPA Company.

**MOTION:** Director Wooley asked to entertain a motion for award the Accounting Services RFP to Colorado CPA Company and allow IC Putnam to coordinate with Colorado CPA to implement the services. So moved by Director Plsek with a second from Director Berumen. Motion passed with 4 ayes and 1 abstain as Director Hailey was a reference for Colorado CPA Company.

**General Discussion:**

None

**Executive Session:**

None

**Executive Session Action Items (if needed):**

None

**Board Comments**

The BOD expressed their appreciation for the work that IC Putnam and IDC Link were doing. Director Woolley mentioned that he and Director Hailey would be testifying in an unemployment hearing for Cody Carroll on January 20<sup>th</sup>, 2026.

**Next Meeting**

February 11<sup>th</sup>, 2026

Meeting was adjourned at 10:24am

**Balance Sheet**  
**Gilpin Ambulance Authority**  
As of February 6, 2026

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
BOK EFT account	164,710.16
BOK HRA Account Restricted	14,008.20
BOK Operating Account	\$1,178,746.78
Restricted for Capital	0.00
<b>Total for BOK Operating Account</b>	<b>\$1,178,746.78</b>
BOK Supply Account	145.15
<b>Total for Bank Accounts</b>	<b>\$1,357,610.29</b>
Accounts Receivable	
Accounts Receivable	\$731,936.68
Allowance for Doubtful Accounts	-209,642.50
<b>Total for Accounts Receivable</b>	<b>\$522,294.18</b>
<b>Total for Accounts Receivable</b>	<b>\$522,294.18</b>
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
<b>Total for Prepaid Expenses</b>	<b>\$3,873.68</b>
Undeposited Funds	0.00
<b>Total for Other Current Assets</b>	<b>\$16,988.70</b>
<b>Total for Current Assets</b>	<b>\$1,896,893.17</b>
Fixed Assets	
Accumulated Depreciation	-889,199.00
Construction in Progress	0.00
Vehicles and Equipment	1,888,424.42
<b>Total for Fixed Assets</b>	<b>\$999,225.42</b>
Other Assets	
Amortization of Right to Use Lease	0.00
Right to Use Lease Asset	0.00
<b>Total for Other Assets</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$2,896,118.59</b>

**Balance Sheet**  
**Gilpin Ambulance Authority**  
As of February 6, 2026

DISTRIBUTION ACCOUNT	TOTAL
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-59.00
Accounts Payable (A/P)	15,988.97
<b>Total for Accounts Payable</b>	<b>\$15,929.97</b>
Credit Cards	
Credit Card at Elan Financial	95.95
Fuel	-4,129.81
Ramp Credit Card	3,036.18
<b>Total for Credit Cards</b>	<b>-\$997.68</b>
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
<b>Total for Other Current Liabilities</b>	<b>\$196,417.96</b>
<b>Total for Current Liabilities</b>	<b>\$211,350.25</b>
Long-term Liabilities	
Lease Liability	0.00
Lease Purchase Liability	93,567.95
<b>Total for Long-term Liabilities</b>	<b>\$93,567.95</b>
<b>Total for Liabilities</b>	<b>\$304,918.20</b>
Equity	
Investment in Fixed Assets	\$596,625.66
Capital Outlay	0.00
<b>Total for Investment in Fixed Assets</b>	<b>\$596,625.66</b>
Reserve for Capital Improvement	0.00
Retained Earnings	977,708.63
Net Income	1,016,866.10
<b>Total for Equity</b>	<b>\$2,591,200.39</b>
<b>Total for Liabilities and Equity</b>	<b>\$2,896,118.59</b>

**Gilpin Ambulance Authority**  
**Budget vs. Actuals: Budget\_FY26\_P&L - FY26 P&L**  
 January - December 2026

	Total			
	Budget	Actual	over Budget	% of Budget
<b>Income</b>				
Beginning Funds Available	577,794.00		-577,794.00	0.00%
Call Revenue			0.00	
Collections-derived payments	24,113.00	3,507.74	-20,605.26	14.55%
Income Patient and Insurance	659,274.00	42,817.24	-616,456.76	6.49%
Medicare-derived payments	51,273.00	2,582.86	-48,690.14	5.04%
<b>Total Call Revenue</b>	<b>\$ 734,660.00</b>	<b>\$ 48,907.84</b>	<b>-\$ 685,752.16</b>	<b>6.66%</b>
Contributions			0.00	
IGA Black Hawk	475,228.00	39,602.33	-435,625.67	8.33%
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%
<b>Total Contributions</b>	<b>\$ 1,230,204.00</b>	<b>\$ 165,431.65</b>	<b>-\$ 1,064,772.35</b>	<b>13.45%</b>
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%
<b>Total DOLA Grant Revenue</b>	<b>\$ 904,248.00</b>	<b>\$ 904,248.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
<b>Total Grant Revenue</b>	<b>\$ 904,248.00</b>	<b>\$ 904,248.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
Other Revenue			0.00	
Other Revenue		630.00	630.00	
<b>Total Other Revenue</b>	<b>\$ 0.00</b>	<b>\$ 630.00</b>	<b>\$ 630.00</b>	
Services		100,000.00	100,000.00	
<b>Total Income</b>	<b>\$ 3,446,906.00</b>	<b>\$ 1,219,217.49</b>	<b>-\$ 2,227,688.51</b>	<b>35.37%</b>
<b>Gross Profit</b>	<b>\$ 3,446,906.00</b>	<b>\$ 1,219,217.49</b>	<b>-\$ 2,227,688.51</b>	<b>35.37%</b>
<b>Expenses</b>				
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		-30,000.00	0.00%
Other			0.00	
Bank Service Charges	3,000.00	1,211.71	-1,788.29	40.39%
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		-1,500.00	0.00%
Licensing/Memberships	4,000.00		-4,000.00	0.00%
Professional Services	10,000.00	1,867.97	-8,132.03	18.68%
<b>Total Other</b>	<b>\$ 26,000.00</b>	<b>\$ 3,162.35</b>	<b>-\$ 22,837.65</b>	<b>12.16%</b>
Reimbursable Expenses	0.00		0.00	
<b>Total Administration</b>	<b>\$ 76,000.00</b>	<b>\$ 3,162.35</b>	<b>-\$ 72,837.65</b>	<b>4.16%</b>
Capital Expenditures			0.00	
Ambulance Lease	50,142.00		-50,142.00	0.00%

Equipment Lease	32,462.60		-32,462.60	0.00%
<b>Total Capital Expenditures</b>	<b>\$ 82,604.60</b>	<b>\$ 0.00</b>	<b>-\$ 82,604.60</b>	<b>0.00%</b>
<b>Operations and Maintenance</b>			0.00	
Communications R&M	10,000.00		-10,000.00	0.00%
Credit Card fees	0.00		0.00	
Crew Quarters supplies	12,000.00	1,509.65	-10,490.35	12.58%
Disposable Medical Supplies	50,000.00	550.00	-49,450.00	1.10%
Durable Medical Equipment	12,000.00	201.92	-11,798.08	1.68%
Office Supplies/Postage/Fees	10,000.00	316.48	-9,683.52	3.16%
Property Lease	77,918.00	14,884.83	-63,033.17	19.10%
Property Liability Insurance	30,000.00		-30,000.00	0.00%
Property Maintenance	10,000.00	175.00	-9,825.00	1.75%
Public Education/PR	4,000.00		-4,000.00	0.00%
Safety Gear	3,000.00	114.99	-2,885.01	3.83%
Service Contracts/Equip Lease	50,669.00	3,298.30	-47,370.70	6.51%
Software Subscriptions	22,924.00		-22,924.00	0.00%
Technology/Hardware/Software	5,000.00	605.69	-4,394.31	12.11%
Telephone/TV/Internet	13,317.00	4,037.97	-9,279.03	30.32%
Training	30,000.00	876.06	-29,123.94	2.92%
Uniforms	17,500.00	404.01	-17,095.99	2.31%
Utilities	7,000.00	219.26	-6,780.74	3.13%
Vehicle expense		678.15	678.15	
Fuel	30,000.00	2,095.89	-27,904.11	6.99%
Insurance	26,000.00		-26,000.00	0.00%
Tires	13,700.00		-13,700.00	0.00%
Vehicle Maintenance	75,000.00	12,317.81	-62,682.19	16.42%
Vehicle Repair	5,000.00		-5,000.00	0.00%
<b>Total Vehicle expense</b>	<b>\$ 149,700.00</b>	<b>\$ 15,091.85</b>	<b>-\$ 134,608.15</b>	<b>10.08%</b>
<b>Total Operations and Maintenance</b>	<b>\$ 515,028.00</b>	<b>\$ 42,286.01</b>	<b>-\$ 472,741.99</b>	<b>8.21%</b>
<b>Personnel Expense</b>			0.00	
Employee Benefits and Payroll			0.00	
457(b) Admin Fees	3,500.00		-3,500.00	0.00%
457(b) Employer Match	84,080.00	8,010.70	-76,069.30	9.53%
Benefits HRA	27,600.00	1,325.00	-26,275.00	4.80%
Benefits Life AD& D STD LTD	2,205.00	1,370.69	-834.31	62.16%
Employee Wellness	5,000.00		-5,000.00	0.00%
Health Insurance			0.00	
Dental Ins	10,088.00	1,132.00	-8,956.00	11.22%
Medical Ins	289,489.00	28,821.59	-260,667.41	9.96%
Other	0.00	577.50	577.50	
Vision Ins	1,428.00	150.00	-1,278.00	10.50%
<b>Total Health Insurance</b>	<b>\$ 301,005.00</b>	<b>\$ 30,681.09</b>	<b>-\$ 270,323.91</b>	<b>10.19%</b>
Payroll & Unemployment Taxes	178,216.00		-178,216.00	0.00%
Payroll Service Fees	7,765.00	660.72	-7,104.28	8.51%
Worker's Comp	84,843.00	6,917.00	-77,926.00	8.15%
<b>Total Employee Benefits and Payroll</b>	<b>\$ 694,214.00</b>	<b>\$ 48,965.20</b>	<b>-\$ 645,248.80</b>	<b>7.05%</b>
Salaries			0.00	
Employee Bonuses	0.00		0.00	

<b>Holiday stipends</b>	7,500.00		-7,500.00	0.00%
<b>PTO</b>	88,069.00		-88,069.00	0.00%
<b>Salaries Admin</b>	250,517.00		-250,517.00	0.00%
<b>Salaries Field Staff</b>	1,632,407.00	106,187.83	-1,526,219.17	6.50%
<b>Total Salaries</b>	<b>\$ 1,978,493.00</b>	<b>\$ 106,187.83</b>	<b>-\$ 1,872,305.17</b>	<b>5.37%</b>
<b>Total Personnel Expense</b>	<b>\$ 2,672,707.00</b>	<b>\$ 155,153.03</b>	<b>-\$ 2,517,553.97</b>	<b>5.81%</b>
<b>Uncategorized Expenses</b>		1,750.00	1,750.00	
<b>Total Expenses</b>	<b>\$ 3,346,339.60</b>	<b>\$ 202,351.39</b>	<b>-\$ 3,143,988.21</b>	<b>6.05%</b>
<b>Net Operating Income</b>	<b>\$ 100,566.40</b>	<b>\$ 1,016,866.10</b>	<b>\$ 916,299.70</b>	<b>1011.14%</b>
<b>Net Income</b>	<b>\$ 100,566.40</b>	<b>\$ 1,016,866.10</b>	<b>\$ 916,299.70</b>	<b>1011.14%</b>

Friday, Feb 06, 2026 10:26:08 AM GMT-8 - Cash Basis

**Monthly Financials by Date of Service (Detail)**

Aug 24	66	\$163,624.78	\$44,661.65	\$79,970.86	\$27,344.79	\$0.00	\$676.69	27.30%	76.17%
Sep 24	70	\$171,557.78	\$58,359.28	\$66,868.36	\$33,469.54	\$0.00	\$833.70	34.02%	72.99%
Oct 24	78	\$190,659.82	\$56,830.50	\$65,852.15	\$52,729.78	\$0.00	\$728.60	29.81%	64.35%
Nov 24	78	\$194,132.29	\$57,286.52	\$78,862.09	\$49,790.20	\$0.00	\$734.44	29.51%	70.13%
Dec 24	65	\$161,881.47	\$35,655.61	\$58,597.93	\$59,033.57	\$0.00	\$548.55	22.03%	58.22%
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	\$70,041.28	\$95,065.55	\$32,585.09	\$0.00	\$824.02	31.70%	74.73%
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	\$73,747.33	\$114,670.19	\$41,871.67	\$0.00	\$784.55	29.76%	76.03%
Jun 25	72	\$188,596.77	\$58,035.35	\$94,010.08	\$20,179.46	\$0.00	\$806.05	30.77%	80.62%
Jul 25	66	\$173,125.44	\$55,916.08	\$63,788.16	\$25,446.15	\$0.00	\$847.21	32.30%	69.14%
Aug 25	77	\$202,144.27	\$68,944.76	\$99,841.57	\$2,715.73	\$0.00	\$895.39	34.11%	83.50%
Sep 25	44	\$112,249.48	\$22,715.12	\$46,096.67	\$0.00	\$0.00	\$516.25	20.24%	61.30%
Oct 25	50	\$128,376.49	\$21,140.68	\$37,915.60	\$0.00	\$0.00	\$422.81	16.47%	46.00%
Nov 25	65	\$167,429.52	\$37,975.11	\$70,692.72	\$0.00	\$0.00	\$584.23	22.68%	64.90%
Dec 25	65	\$167,390.69	\$22,542.75	\$56,318.57	\$0.00	\$0.00	\$346.81	13.47%	47.11%
Jan 26	53	\$135,473.11	\$2,843.47	\$10,065.05	\$0.00	\$0.00	\$53.65	2.10%	9.53

## MTD Payments by Payer Group for Feb 26

Auto Insurance	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Commercial Insurance	\$2,666.24	30.10%	\$8,098.87	20.68%	\$10,131.05	21.13%
Medicaid - Fee for Service	\$1,064.69	12.02%	\$7,122.75	18.19%	\$8,484.51	17.69%
Medicare	\$0.00	0.00%	\$2,582.86	6.60%	\$7,714.27	16.09%
Medicare Advantage - Managed Care	\$0.00	0.00%	\$3,589.99	9.17%	\$8,812.47	18.38%
Patient	\$5,126.69	57.88%	\$10,866.20	27.75%	\$11,123.73	23.20%
Veteran's Administration/Tricare	\$0.00	0.00%	\$5,461.65	13.95%	\$0.00	0.00%
Workers Comp	\$0.00	0.00%	\$1,440.76	3.68%	\$1,685.20	3.51%
Total	\$8,857.62	100.00%	\$39,163.08	100.00%	\$47,951.23	100.00%

## Outstanding Receivables

Patient	\$370,974.33	5.30%	\$351,299.71	\$19,674.62
Commercial Insurance	\$90,220.95	55.33%	\$40,303.05	\$49,917.90
Medicare Advantage - Managed Care	\$73,603.44	23.34%	\$56,422.48	\$17,180.96
Medicaid - Fee for Service	\$30,894.39	19.99%	\$24,717.40	\$6,176.99
Workers Comp	\$27,545.76	31.73%	\$18,806.43	\$8,739.33
Auto Insurance	\$26,578.60	3.63%	\$25,613.00	\$965.60
Medicare	\$20,469.21	29.60%	\$14,409.96	\$6,059.25
Facility - Sharp Billed	\$5,177.11	23.85%	\$3,942.27	\$1,234.84
Veteran's Administration/Tri...	\$4,967.63	81.12%	\$937.69	\$4,029.94
Other	\$1,702.00	0.00%	\$1,702.00	\$0.00
<b>Total</b>	<b>\$652,133.42</b>	<b>17.48%</b>	<b>\$538,153.99</b>	<b>\$113,979.43</b>

## Top Payer Payment - 6-12 months DOS

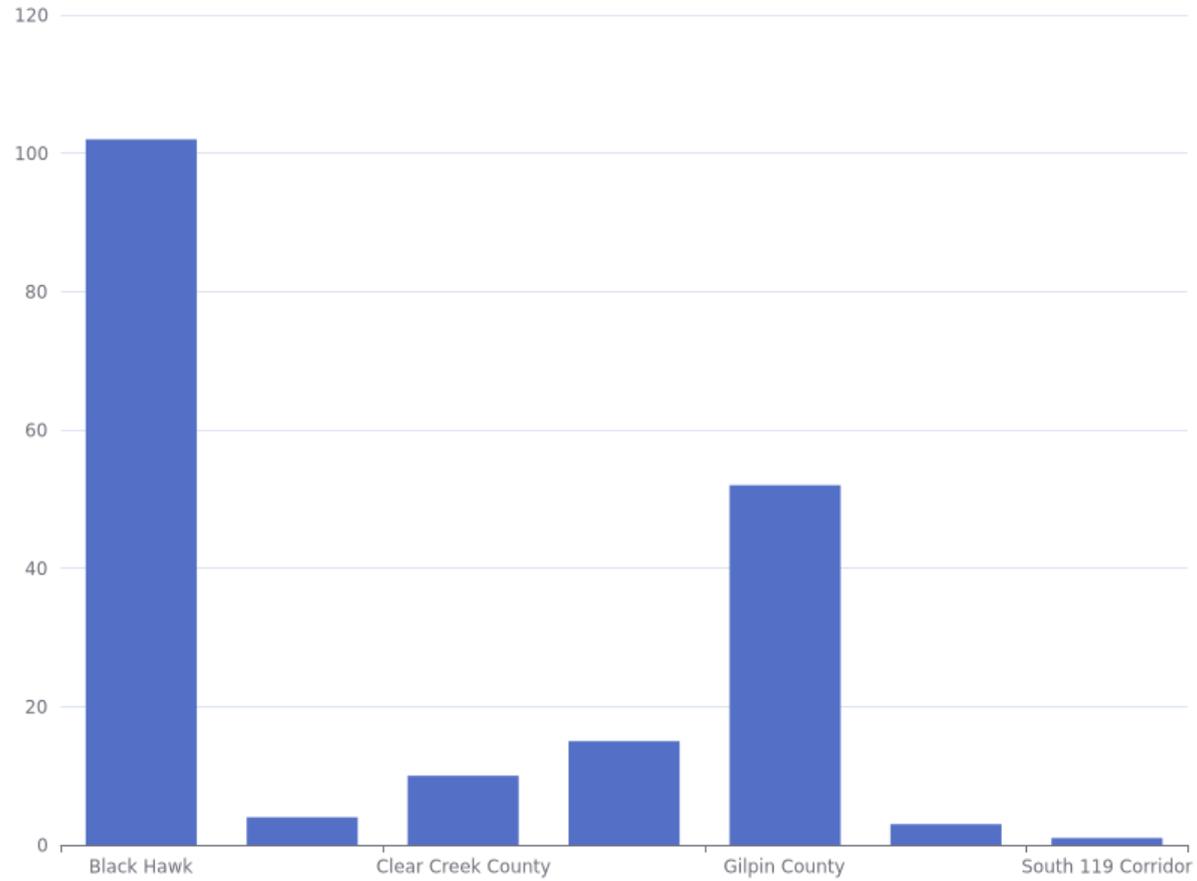
Medicaid Colorado	\$275,022.00	\$57,881.70	106	\$546.05
Self-Pay	\$185,111.17	\$9,571.00	72	\$132.93
Medicare B Colorado	\$124,829.36	\$38,124.47	47	\$811.16
United Healthcare Medicare Advantage	\$81,357.37	\$20,779.84	31	\$670.32
Blue Cross Blue Shield	\$67,126.11	\$39,862.84	24	\$1,660.95
Kaiser Permanente Medicare	\$45,133.42	\$11,915.19	17	\$700.89
Humana Medicare	\$39,189.27	\$8,101.77	15	\$540.12
Cigna	\$37,137.18	\$20,968.16	14	\$1,497.73
Kaiser Permanente - Reliance	\$34,471.98	\$31,953.50	13	\$2,457.96
Umr	\$26,244.07	\$16,736.64	10	\$1,673.66
United Healthcare	\$25,749.70	\$15,819.83	10	\$1,581.98
VA Claims	\$23,920.81	\$18,743.45	9	\$2,082.61
Denver Health Medicaid Choice	\$23,913.04	\$4,427.53	9	\$491.95
United Healthcare Group Mcare Adv	\$18,840.30	\$4,772.64	7	\$681.81
Law Enforcement - Gilpin	\$18,338.40	\$0.00	7	\$0.00

**List of Bills 01/01/2026-01/31/2026**

<b>Date</b>	<b>Purchased From</b>	<b>Expense Account</b>	<b>Expense Amount</b>	<b>Memo</b>
1/6/26	Amazon	Operations and Maintenance:Office Supplies/Postage/Fees - Operations and	\$66.97	Office supplies purchase
1/6/26	Amazon	61700 - Operations and Maintenance:Crew Quarters supplies	\$63.89	Crew Quarter Supplies
1/10/26	Amazon	61700 - Operations and Maintenance:Crew Quarters supplies	\$84.95	TV mount
1/10/26	Amazon	61700 - Operations and Maintenance:Crew Quarters supplies	\$27.27	Crew Quarter supplies
1/10/26	Amazon	Operations and Maintenance:Uniforms	\$192.06	Uniforms
1/12/26	Backgroundchecks	Administration:Other:Professional Services	\$99.97	Background check service
1/12/26	Backgroundchecks	Administration:Other:Professional Services	\$8.00	Background check service
1/12/26	Backgroundchecks	Administration:Other:Professional Services	\$3.00	Background check service
1/12/26	Backgroundchecks	Administration:Other:Professional Services	\$7.00	Background check service
1/12/26	Intuit	Operations and Maintenance:Technology/Hardware/Software	\$130.00	QuickBooks Online Plus and Bill Pay Premium
1/13/26	Amazon	Operations and Maintenance:Office Supplies/Postage/Fees	\$84.00	Printer paper
1/13/26	Wolfco Pest Control	Operations and Maintenance:Property Maintenance	\$75.00	Pest control services
1/13/26	Wolfco Pest Control	Operations and Maintenance:Property Maintenance	\$100.00	Pest control services
1/18/26	Amazon	- Operations and Maintenance:Vehicle expense	\$37.99	Antennae for vehicle
1/19/26	eFax	68100 - Operations and Maintenance:Telephone/TV/Internet	\$12.50	Monthly online fax service subscription
1/20/26	Spur Name Tapes	Operations and Maintenance:Uniforms	\$69.50	nametapes
1/20/26	Amazon	61700 - Operations and Maintenance:Crew Quarters supplies	\$25.95	mandatory labor posters
1/21/26	Amazon	62400 - Operations and Maintenance:Durable Medical Equipment	\$201.92	Oxygen bag
1/21/26	saasant	Operations and Maintenance:Technology/Hardware/Software	\$15.00	QB import software
1/21/26	Badgeandwallet	Operations and Maintenance:Uniforms	\$64.95	uniforms accessories
1/22/26	Vistaprint	Operations and Maintenance:Office Supplies/Postage/Fees	\$78.86	business cards
1/22/26	Amazon	Operations and Maintenance:Technology/Hardware/Software	\$49.52	Technology for station
1/23/26	Costco	61700 - Operations and Maintenance:Crew Quarters supplies	\$389.62	Crew Quarters supplies
1/23/26	Marv's Quality Towing	- Operations and Maintenance:Vehicle expense	\$630.00	tow for 119 post accident/reimbursed by insurance
1/23/26	Amazon	61700 - Operations and Maintenance:Crew Quarters supplies	\$30.48	Crew Quarter Supplies
1/23/26	Amazon	61700 - Operations and Maintenance:Crew Quarters supplies	\$40.18	cleaning supplies
1/25/26	Amazon	Operations and Maintenance:Safety Gear	\$114.99	Safety Equipment
1/26/26	Amazon	61700 - Operations and Maintenance:Crew Quarters supplies	\$34.84	Station Supplies
1/27/26	Amazon	Operations and Maintenance:Office Supplies/Postage/Fees	\$21.99	Phone case for work phone
1/27/26	ShopCPR	Operations and Maintenance:Training	\$356.06	ACLS/BLS Training discs
1/28/26	Amazon	61700 - Operations and Maintenance:Crew Quarters supplies	\$107.90	Curtains for Medic 11
1/28/26	Netflix	68100 - Operations and Maintenance:Telephone/TV/Internet	\$17.99	Streaming service subscription
1/28/26	CDW	Operations and Maintenance:Technology/Hardware/Software	\$201.20	Defender Subscriptions
1/29/26	Zoho	Operations and Maintenance:Technology/Hardware/Software	\$110.00	Zoho Forms software subscription
1/30/26	Adobe	Operations and Maintenance:Technology/Hardware/Software	\$19.99	Monthly Fee



### Board Meeting Report



# Board Meeting Report

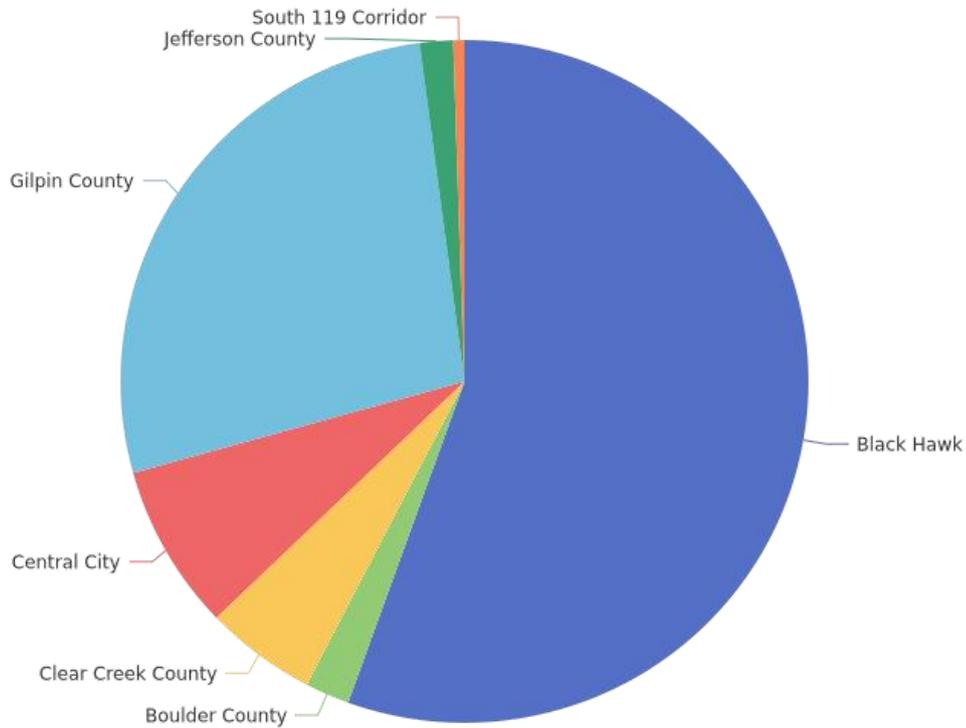
Gilpin Ambulance Authority  
 Address: 495 Apex Valey Rd N, Black Hawk, CO, 80422



TYPE OF SERVICE REQUESTED - ERESPONSE.05 / ZONE	COUNT	PERCENT OF TOTAL
<b>Emergency Response (Primary Response Area)</b>	<b>165</b>	<b>88.24%</b>
Black Hawk	97	51.87%
Boulder County	3	1.60%
Central City	14	7.49%
Gilpin County	48	25.67%
Jefferson County	2	1.07%
South 119 Corridor	1	0.53%
<b>Emergency Response (Mutual Aid)</b>	<b>8</b>	<b>4.28%</b>
Boulder County	1	0.53%
Clear Creek County	5	2.67%
Central City	1	0.53%
Jefferson County	1	0.53%
<b>Public Assistance</b>	<b>2</b>	<b>1.07%</b>
Gilpin County	2	1.07%
<b>Standby</b>	<b>7</b>	<b>3.74%</b>
Clear Creek County	5	2.67%
Gilpin County	2	1.07%
<b>Support Services</b>	<b>5</b>	<b>2.67%</b>
Black Hawk	5	2.67%
<b>Total</b>	<b>187</b>	<b>100.00%</b>



## Response Report



ZONE / TYPE OF SERVICE REQUESTED - ERESPONSE.05	NUMBER OF CALLS	GAMING RELATED	NON GAMING RELATED
<b>Black Hawk</b>	<b>106</b>	<b>89</b>	<b>17</b>
Emergency Response (Primary Response Area)	101	89	12
Support Services	5		5
<b>Boulder County</b>	<b>4</b>		<b>4</b>
Emergency Response (Primary Response Area)	3		3
Emergency Response (Mutual Aid)	1		1
<b>Clear Creek County</b>	<b>10</b>		<b>10</b>
Emergency Response (Mutual Aid)	5		5
Standby	5		5
<b>Central City</b>	<b>15</b>	<b>7</b>	<b>8</b>

# 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 (Primary Response Area)	14	7	7
Emergency Response (Mutual Aid)	1		1
<b>Gilpin County</b>	<b>52</b>	<b>5</b>	<b>47</b>
Emergency Response (Primary Response Area)	48	5	43
Public Assistance	2		2
Standby	2		2
<b>Jefferson County</b>	<b>3</b>		<b>3</b>
Emergency Response (Primary Response Area)	2		2
Emergency Response (Mutual Aid)	1		1
<b>South 119 Corridor</b>	<b>1</b>		<b>1</b>
Emergency Response (Primary Response Area)	1		1
<b>Total</b>	<b>191</b>	<b>101</b>	<b>90</b>

**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

# Quick Guide

## Cost Containment Certification

Cost Containment Certification requires **one full year** of documentation demonstrating that a safety program is in place and is effective. Be sure to make copies of all the materials you submit for Cost Containment Certification. Keep these copies on file.

Signed and dated documentation required for the Premium Cost Containment Certification Program:

### Step 1

#### Formal Declaration of Companywide Safety Policy

- The policy reflects the philosophy of top management.
- The policy addresses that the safety and health of all employees are a top priority.
- The policy contains employer and employee responsibilities with regard to safety.

### Step 2

#### Formal Designation of a Safety Coordinator or Safety Committee

- Your safety coordinator or safety committee responsibilities document clearly defines the tasks and objectives.
- If you have a safety committee, provide meeting agendas and meeting minutes.

### Step 3

#### Clearly Defined Safety Rules

Hazards are identified and safety rules — general and job specific — are documented and clearly communicated.

- Safety rules are enforced consistently throughout the organization.
- Additional documentation that is not required but you may include for this step is as follows:
  - Job hazard analyses that you've conducted.
  - Copies of your organization's enforcement policy.
  - A copy of a completed safety rule violation form if one was issued.

### Step 4

#### Safety Awareness and Training

- Documented new-employee safety orientation occurs upon hire.
- Supervisors provide and document individual job/task safety training.
- At a minimum, quarterly ongoing safety meetings are held for all employees, and attendance is documented with employee signatures.

### Step 5

#### Written Designation of Medical Providers

- The employer designates at least four **SelectNet** medical providers for work-related injuries.
- These designated medical providers are clearly identified and communicated to your employees. This includes:
  - Signed and dated New-Employee Designated Provider Notification letters.
  - If a workplace injury has occurred, copies of The Designated Provider List Notification Letter for an Injured Worker.

### Step 6

#### Written Policies and Procedures for Claims Management

- Claims management policies and procedures are documented for your organization.
- The employer investigates all accidents in order to identify hazards and implements corrective actions. Enclose completed accident investigation forms.
- Employer, when practicable, institutes a modified duty program (enclose documentation).

For Steps 7 and 8, please refer to the Request for Certification application provided by the Division of Workers' Compensation.



## **Proposal for Forensic Accounting Investigation: Gilpin Ambulance Authority**

**Prepared for:** Board of Directors

**Prepared by:** S.N. Forensics LLC

**Date:** January 30, 2026

### **Scope of Services**

Our proposed engagement would be phased and scalable, allowing the Board to control costs while obtaining actionable answers.

#### **Phase 1: Targeted ACH Fraud Investigation**

- Analyze ACH transactions related to suspected fraud, including payments tied to vendor impersonation and altered payment instructions
- Review supporting documentation, email correspondence, and payment authorization trails
- Assess the role of email compromise and payment change requests
- Perform a targeted analysis of additional payments processed during the relevant period to identify patterns, anomalies, or indicators of further exposure
- Summarize findings related to the estimated ~\$100,000 in suspected fraud and ~\$30,000 county payment issue
- Review Microsoft Access logs for any indication of compromise and to determine if anyone inside actors were involved in the scheme

#### **Optional Add-On Services:**

#### **Phase 2: Financial Oversight & Control Assessment (at Board's Discretion)**

- High-level review of bank accounts (operations, billing, supply, HRA) and Ramp credit card activity
- Identify control gaps related to ACH setup, vendor onboarding, and approval workflows
- Evaluate segregation of duties and governance practices following leadership changes
- Provide practical recommendations to strengthen controls and reduce future risk

#### **Phase 3: Remediation & Cleanup Support**

- Assist with forensic-informed cleanup of accounting records
- Coordinate bookkeeping remediation support, if requested
- Prepare documentation suitable for auditors, insurers, or counsel

#### **Deliverables**

- Written forensic memorandum summarizing findings, observations, and conclusions
- Transaction-level tracing schedules for identified fraudulent payments



- Control and governance recommendations tailored to a small special district
- Optional presentations for Board or counsel

### **Fees & Billing**

- **Hourly Rates:** \$450/hour
- **Proposed Retainer:** \$10,000
  - We can assist with fraud coverage submission to Insurance Carrier, if warranted.
- **Expected Fee Range:** The initial Phase 1 investigation is expected to fall within \$10,000 to \$20,000 in total billables. Additional services may exceed this range and would only occur at the direction of the Board.