

GILPIN AMBULANCE AUTHORITY
NOTICE OF MEETING AND AGENDA
Wednesday, December 13, 2023, 09:00 a.m.
Gilpin County Court House Commissioners Chambers

- I) Call to Order
- II) Roll Call
- III) Additions/Amendments to the Agenda
- IV) Conflicts of Interest
- V) Consideration of Minutes: November 8, 2023
- VI) Financial Report
 - a) Balance Sheet November 2023
 - b) P&L Budget to Actual November 2023
 - c) List of Bills – 11/2 – 12/8/2023
- VII) Authority Manager Report
 - a) Activity Summary
- VIII) Administrative Officer's Report
 - a) Billing summary November 2023
 - b) Call Summary November 2023
- IX) Old Business
 - a) Staffing
 - b) Employee Manual
- X) New Business
 - a) Auditor engagement letter
 - b) Vehicle Maintenance IGA with the City of Black Hawk
 - c) 2024 GAA Lease addendum of the Apex facility with Gilpin County
- XI) Action Items
 - a) None
- XII) Public Comment
- XIII) Executive Session – Pursuant to §24-6-402(4)(f), C.R.S., for discussion of a personnel matter involving the evaluation of the Chief/Manager, who was previously informed of the meeting.
- XIV) Board Comment
- XV) Next Meeting January 10, 2023 – 9 am
- XVI) Adjourn Meeting

Gilpin Ambulance Authority

Regular Monthly Meeting

November 8, 2023

Call to Order/Roll Call

The board of director's meeting for Gilpin Ambulance Authority was called to order at 09:07 AM October 18, 2023, in the Gilpin County Commissioner's Chambers by President Buddy Schmalz.

Board members present were Marcia Enloe, Lynnette Hailey, Ray Rears, Buddy Schmalz, and Chris Woolley.

Others present were Manager Cody Carroll and Administrative Officer Erin Gibbs

Additions or Amendments to the Agenda

None

Conflict of Interest

None

Consideration of Minutes

A motion was made by Lynnette Hailey to approve the minutes from October 6, 2023 special meeting, and October 18, 2023 regular meeting, seconded by Chris Woolley Motion carries unanimously.

Financial Report

Balance Sheet/P&L

Review and discussion of financials from October 31, 2023.

Presentation of Bills

Bills were reviewed. A motion was made by Lynnette Hailey, seconded by Chris Woolley to approve the list of bills from October 16 – November 2, 2023, in the amount of \$92,448.20. Motion carries unanimously.

Authority Manager Report

Activity Summary

Review and Discussion of the manager's activity.

Administrative Officer's Report

Billing Summary

Review and discussion of the billing summary for October 2023.

Call Summary

Review and discussion of the call summary for October 2023. The formula under standbys was not correct. Erin will fix it before the next meeting. The board requested to see standbys and/or calls that Clear Creek EMS ran for Gilpin Ambulance. Erin mentioned that there was some difficulty in getting the numbers. Cody said that he would reach out to Clear Creek EMS for the information.

Old Business

Vehicles

The chassis have been purchased and Cody is working on how to ship them to Houston or here. Frazer cannot store them so they will need to be stored someplace else until Frazer starts the work on them in May or June. Cody is looking at the cost of storage in Houston and Here as well as the cost of shipping. Ray mentioned the quonset building on Hughsville Rd. as a possible option and suggested that Cody reach out to facilities and the Sheriff's office.

Policy Manual

Cody made the changes that were proposed. There were a couple of items that Kathryn did not want to add, specifically the public health emergency leave. He removed all the pronouns and made the changes discussed at the October board meeting.

Gilpin Ambulance Authority

Regular Monthly Meeting

November 8, 2023

New Business

Staffing

Cody mentioned that even with the mechanisms that have already been put in place and built in to minimize unscheduled overtime and maintain the level of staffing that we have and are having to use a large amount of mandatory overtime. Cody is considering putting a dual paramedic car on each shift to use more part time EMTs to fill more shifts to avoid having to use the mandatory overtime list as much. We continue to be short-staffed. Right now we are short one EMTs and two paramedic spot. This would put a paramedic into an EMT slot. It was asked if there is a limit to how many employees can take time off per day. Cody said that this is not something that is included in the current policies, however the new policies allow for one paramedic and one EMT off per day. Cody's plan is to increase our part time EMT list. Cody would like to require that the part-timers work or be available to work at least 48 hours per quarter. Instead of being staffed at three EMTs and four Paramedics per day the change would be to two EMTs and four Paramedics. The difference in cost was \$67,000 more in salaries. If this goes into effect in 2024 Cody does not think that we can absorb it. Cody is looking at this for 2025. Erin mentioned that if we are fully staffed and are not having to pay as much unscheduled OT that we may be able to absorb the cost within the 2024 budget. The board asked to have numbers presented at the December board meeting so that they can see how flexible the 2024 budget might be to make the changes in 2024.

Action Items

None

Public Comment

None

Executive Session – 9:30 – 10:25

Pursuant to §24-6-402(4)(f), C.R.S., for discussion of a personnel matter involving the evaluation of the Chief/Manager, who was previously informed of the meeting. Motion to move into executive session by Lynnette Hailey, second by Ray Rears, carried unanimously.

Executive Session Board Action

The action taken by the board after the executive session was a motion by Ray rears to increase Cody's salary by 7% to \$126,260.00 effective October 17, 2023, seconded by Lynnette Hailey, motion carried unanimously.

Board Comment

None

Next meeting

December 13, 2023 @ 09:00 am.

Meeting adjourned @ 10:27 AM

Ray Rears, Secretary/Treasurer

Erin Gibbs, Recording Secretary

Gilpin Ambulance Authority
Balance Sheet
As of December 7, 2023

	Dec 7, 23
ASSETS	
Current Assets	
Checking/Savings	
BOK Operating Account	391,847.37
BOK EFT account	176,656.51
BOK HRA Account Restricted	34,744.04
BOK Supply Account	6,338.29
Total Checking/Savings	609,586.21
Other Current Assets	
AR - Net	
Allowance for Doubtful Accounts	-211,105.00
AR - Net - Other	446,955.32
Total AR - Net	235,850.32
Prepaid Expenses	82,215.65
Inventory Asset	9,486.21
Total Other Current Assets	327,552.18
Total Current Assets	937,138.39
Fixed Assets	
Accumulated Depreciation	-915,741.00
Vehicles and Equipment	1,328,756.66
Total Fixed Assets	413,015.66
TOTAL ASSETS	1,350,154.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,113.91
Total Accounts Payable	1,113.91
Credit Cards	
Credit Card at Elan Financial	1,065.82
Total Credit Cards	1,065.82
Other Current Liabilities	
Accrued PTO	46,447.33
HRA liability	35,030.99
Total Other Current Liabilities	81,478.32
Total Current Liabilities	83,658.05
Total Liabilities	83,658.05
Equity	
Investment in Fixed Assets	413,215.00
Net Income	853,281.00
Total Equity	1,266,496.00
TOTAL LIABILITIES & EQUITY	1,350,154.05

Gilpin Ambulance Authority
Profit & Loss Budget vs. Actual
January through November 2023

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
Income				
Beginning Funds Available	710,348.70	511,793.93	198,554.77	138.8%
Contributions				
IGA Black Hawk	392,848.83	428,562.29	-35,713.46	91.67%
IGA Central City	140,740.60	153,535.16	-12,794.56	91.67%
IGA Gilpin County	600,500.67	655,091.61	-54,590.94	91.67%
Total Contributions	1,134,090.10	1,237,189.06	-103,098.96	91.67%
Call Revenue				
Income Patient and Insurance	414,650.73	375,000.00	39,650.73	110.57%
Medicare-derived payments	130,403.96	100,000.00	30,403.96	130.4%
Collections-derived payments	36,998.91	20,000.00	16,998.91	185.0%
Total Call Revenue	582,053.60	495,000.00	87,053.60	117.59%
Grant Revenue				
DOLA Grant Revenue				
DOLA operating	811,888.00	811,888.00		100.0%
Total DOLA Grant Revenue	811,888.00	811,888.00		100.0%
Colorado EMTS Grants	93,779.00	93,779.00		100.0%
Other grant revenue	7,188.50			
Total Grant Revenue	912,855.50	905,667.00	7,188.50	100.79%
Other Revenue				
Other Revenue	15,502.00			
CAID Supplemental	241,287.46			
Total Other Revenue	256,789.46			
Total Income	3,596,137.36	3,149,649.99	446,487.37	114.18%
Gross Profit	3,596,137.36	3,149,649.99	446,487.37	114.18%
Expense				
Uncategorized Expenses	2,549.88			
Capital Expenditures				
Ambulance purchase	276,253.58	200,000.00	76,253.58	138.13%
Capital (misc)	42,221.54	285,000.00	-242,778.46	14.82%
Total Capital Expenditures	318,475.12	485,000.00	-166,524.88	65.67%
Administration				
Reimbursable Expenses	2,053.90			
Accounting	8,512.58	12,000.00	-3,487.42	70.94%
Legal	31,200.03	10,000.00	21,200.03	312.0%
Other				
Admin Training	1,371.20	5,000.00	-3,628.80	27.42%
Discretionary	8,620.45	5,000.00	3,620.45	172.41%
licensing/memberships	6,263.50	6,500.00	-236.50	96.36%
Manager Development	4,526.90	5,000.00	-473.10	90.54%
Professional Services	3,450.00	3,000.00	450.00	115.0%
Total Other	24,232.05	24,500.00	-267.95	98.91%
Total Administration	65,998.56	46,500.00	19,498.56	141.93%

Gilpin Ambulance Authority

Profit & Loss Budget vs. Actual

January through November 2023

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
Operations and Maintenance				
Property Maintenance	7,446.86	35,000.00	-27,553.14	21.28%
Communications R&M	2,707.46	5,000.00	-2,292.54	54.15%
Crew Quarters supplies	9,494.16	12,000.00	-2,505.84	79.12%
Disposable Medical Supplies	41,334.40	35,000.00	6,334.40	118.1%
Durable Medical Equipment	10,516.20	6,000.00	4,516.20	175.27%
Office Supplies/Postage/Fees	6,090.67	5,000.00	1,090.67	121.81%
Property Lease	59,618.65	86,000.00	-26,381.35	69.32%
Property Liability Insurance	24,889.80	22,050.00	2,839.80	112.88%
Public Education/PR	1,759.95	2,000.00	-240.05	88.0%
Safety Gear		3,000.00	-3,000.00	
Service Contracts/Equip Lease	95,676.78	50,000.00	45,676.78	191.35%
Technology/Hardware/Software	11,189.16	7,000.00	4,189.16	159.85%
Telephone/TV/Internet	13,118.13	15,000.00	-1,881.87	87.45%
Training	13,910.49	7,000.00	6,910.49	198.72%
Uniforms	21,494.75	12,000.00	9,494.75	179.12%
Utilities	4,809.06	4,000.00	809.06	120.23%
Vehicle expense				
Fuel	29,099.92	32,000.00	-2,900.08	90.94%
Insurance	13,059.20	11,550.00	1,509.20	113.07%
Maintenance	94,625.60	40,000.00	54,625.60	236.56%
Tires	3,810.90	9,000.00	-5,189.10	42.34%
Total Vehicle expense	140,595.62	92,550.00	48,045.62	151.91%
Total Operations and Maintenance	464,652.14	398,600.00	66,052.14	116.57%
Personnel Expense				
Salaries				
Salaries Admin	168,986.97	192,000.00	-23,013.03	88.01%
Salaries Regular	1,198,098.93	1,320,000.00	-121,901.07	90.77%
PTO	72,865.44	62,000.00	10,865.44	117.53%
Holiday stipends	5,450.00	8,000.00	-2,550.00	68.13%
Employee Bonuses	19,730.03			
Total Salaries	1,465,131.37	1,582,000.00	-116,868.63	92.61%
Employee Benefits and Payroll				
457(b) Admin Fess	2,369.47	3,000.00	-630.53	78.98%
457(b) employee contribution	-6,916.59			
457(b) employer match	40,966.88	56,000.00	-15,033.12	73.16%
Benefits HRA	17,703.04	27,600.00	-9,896.96	64.14%
Benefits Life AD& D STD LTD	13,418.82	18,000.00	-4,581.18	74.55%
Employee Wellness	146.00	1,000.00	-854.00	14.6%
Health Insurance	168,076.12	240,350.00	-72,273.88	69.93%
Payroll Service Fees	5,937.14	7,000.00	-1,062.86	84.82%
Payroll & Unemployment Taxes	121,604.26	130,000.00	-8,395.74	93.54%
Worker's Comp	46,039.00	54,600.00	-8,561.00	84.32%
Total Employee Benefits and Payroll	409,344.14	537,550.00	-128,205.86	76.15%
Total Personnel Expense	1,874,475.51	2,119,550.00	-245,074.49	88.44%
Total Expense	2,726,151.21	3,049,650.00	-323,498.79	89.39%
Net Income	869,986.15	99,999.99	769,986.16	869.99%

Gilpin Ambulance Authority
List of Bills Detail
11/2 - 12/8/2023

Bills Paid Since Last Board Meeting	Date	Check #	Amount	Description
ADP	11/3/2023	Auto Pay	-\$216.06	Payroll Fees
Airgas USA	11/6/2023	Auto Pay	-\$979.48	O2 Delivery/Rental
Century Link2	11/6/2023	Auto Pay	-\$109.75	Phones Apex
Bound Tree Medical, LLC	11/8/2023	8746	-\$928.89	Disposables
Christopher's Dodge	11/8/2023	8747	-\$5,114.82	Vehicle Maintenance
City of Black Hawk - Maintenance	11/8/2023	8748	-\$10,075.86	Vehicle Maintenance
Collins Cole Flynn Winn & Ulmer, PLLC	11/8/2023	8749	-\$2,792.00	Legal October
Galls	11/8/2023	8750	-\$342.14	Uniforms
Gilpin County Community Center	11/8/2023	8751	-\$10.00	Rec Center Visits
Link, Jonathan	11/8/2023	8752	-\$29.94	Lyft Reimbursement
NEWEGG	11/8/2023	8753	-\$629.28	Field Computer
ONE WAY, INC.	11/8/2023	8754	-\$155.00	Garbage Med 1
Plains to Peaks	11/8/2023	8755	-\$1,108.00	Financial Seminar
Putnam, Bobby	11/8/2023	8756	-\$312.99	Uniform Reimbursement
Three Brothers Printing	11/8/2023	8757	-\$125.00	Printing
Wall, Dan	11/8/2023	8758	-\$17.55	Med 1 Supply Reimbursement
West Metro Fire	11/8/2023	8759	-\$3,126.60	Vehicle Maintenance
CEBT	11/10/2023	Auto Pay	-\$18,172.88	Health, Life, STD & LTD insurance
AirBnb	11/13/2023	Elec	-\$919.06	Lodging Training
DirecTV2	11/14/2023	Auto Pay	-\$168.99	TV Medic 1
Eldorado Artesian Springs, Inc.	11/16/2023	Auto Pay	-\$88.60	Water
ADP	11/17/2023	Auto Pay	-\$222.09	Payroll Fees
AFLAC	11/17/2023	Auto Pay	-\$634.26	Employee Paid Insurance
Airgas USA	11/17/2023	Auto Pay	-\$180.00	O2 Delivery/Rental
indeed	11/17/2023	Auto Pay	-\$1,247.93	Indeed - Recruiting/Job Posting
FirstNet	11/20/2023	Auto Pay	-\$1,564.74	Cellular Phones
Wolfco	11/22/2023	Auto Pay	-\$75.00	Exterminator
Elan Financial	11/24/2023	Auto Pay	-\$5,442.68	Credit Card Payment
Safeway	11/24/2023	Elec	-\$99.65	Thanksgiving for Shift
Bound Tree Medical, LLC	11/28/2023	8760	-\$2,222.42	Disposables
CDW-Government	11/28/2023	8761	-\$376.00	2024 Antivirus Software Subscription
Collins Cole Flynn Winn & Ulmer, PLLC	11/28/2023	8762	-\$3,685.53	Legal November
ESO Solutions, Inc	11/28/2023	8763	-\$2,260.85	Scheduling Software
Galls	11/28/2023	8764	-\$62.34	Uniforms
GilpinCounty	11/28/2023	8765	-\$4,166.67	Apex Rent
Locke, Brody	11/28/2023	8766	-\$140.00	Boot Reimbursement
Rocky Mountain Eagle Eye, LLC	11/28/2023	8767	-\$1,382.00	Background Checks
Sharp Ambulance Billing	11/28/2023	8768	-\$2,327.25	Ambulance Billing
St. Anthony Hospitals	11/28/2023	8769	-\$759.57	Pharmacy
Timberline Fire Protection District	11/28/2023	8770	-\$1,723.16	Rent Med 1
Netflix	11/28/2023	Auto Pay	-\$15.49	TV
United Power	11/28/2023	Auto Pay	-\$196.87	Utilities Medic 1
Lands End	11/28/2023	Elec	-\$525.45	Employee Holiday Presents
Colorado Natural Gas	11/29/2023	Auto Pay	-\$170.29	Utilities Medic 1
WorldPoint	11/29/2023	Elec	-\$99.81	Training Software
Amazon.com	12/1/2023	99564021	-\$1,414.41	Various Expenses

ADP	12/1/2023	Auto Pay	-\$219.07	Payroll Fees
Hulu	12/1/2023	Auto Pay	-\$19.59	TV
DRS	12/4/2023	Auto Pay	-\$5,225.02	457(b) Contribution/Match
DRS	12/4/2023	Auto Pay	-\$5,128.81	457(b) Contribution/Match
Rocky Mountain CPR	12/4/2023	Elec	-\$18.00	CPR Classes
Century Link2	12/5/2023	Auto Pay	-\$109.83	Phones Apex
Teleflex	12/7/2023	Elec	-\$909.50	Disposables
CEBT	12/8/2023	Auto Pay	-\$17,064.65	Health, Life, STD & LTD insurance
Express Toll	12/8/2023	Auto Pay	-\$27.35	Tolls
TOTAL BILLS			-\$105,139.17	

Credit Card Transactions 9/28 - 10/27/2023	Date		Amount	Description
Monday	9/27/2023		\$60.00	Vehicle Striping
adobe	9/29/2023		\$14.99	Badges
Jotform	10/2/2023		\$39.00	Adobe Software
Chipotle	10/3/2023		\$450.24	Lunch Meeting
PGT Technologies	10/3/2023		\$19.99	Station Supplies
Target	10/3/2023		\$84.93	Form Software
Walmart	10/5/2023		\$23.75	GPS Vehicle Software
Chipotle	10/5/2023		\$237.62	Station Supplies
Uber	10/6/2023		\$4.15	Station Supplies
King Soopers	10/10/2023		\$18.86	Narc Boxes
Chipotle	10/10/2023		\$237.62	Ambulance Tow
Car Toys	10/10/2023		\$690.00	Emergency Responder Day
US Postal Service	10/20/2023		\$28.75	Travel
Ringcentral	10/20/2023		\$24.37	Narc Boxes
Great Plains Communications	10/23/2023		\$428.58	Travel
Wolfco	10/23/2023		\$100.00	Training Meal
Wolfco	10/23/2023		\$75.00	Travel
Costco	10/25/2023		\$174.77	Station Supplies
AirBnb	10/27/2023		\$1,732.06	Internet/TV Apex
ESO Solutions, Inc	10/27/2023		\$998.00	Exterminator Med 1
TOTAL CREDIT CARD TXN			\$5,442.68	



495 Apex Valley Rd. / PO Box 638

Black Hawk, CO 80422

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Chief's Report

Date: December 13, 2023

Report by: Cody Carroll

- Attended Texas EMS Conference
- Worked with Worker's Comp provider on discount programs
- Worked with Timberline FD, Clear Creek EMS, and Clear Creek Fire on addresses with difficult access
- Multiple meetings with Fire Departments and ESO reps regarding EHR
- Assisted Timberline Fire with set up of their EHR module to ensure they match ours
- Finalized the Employee Manual
- Finalized the Standard Operating Guidelines
- Recruiting and hiring for Paramedics
- We are currently rotating the ambulances through Evergreen Fire's maintenance division for thorough inspections

Accounts Receivable Summary 2023

<i>AR Balance Date</i>	Beginning Balance	Charges	Credits	Remaining Balance	Old Account Credits	Cash Payments
1/31/2023	\$446,955.32	\$180,944.00	\$141,804.42	\$486,094.90	\$1,685.51	\$47,018.59
2/28/2023	\$486,094.90	\$130,546.00	\$84,126.66	\$532,514.24	\$3,789.40	\$46,902.62
3/31/2023	\$532,514.24	\$156,384.00	\$153,353.14	\$535,545.10	\$1,086.34	\$51,357.35
4/30/2023	\$535,545.10	\$171,758.00	\$59,090.90	\$648,212.20	\$1,295.29	\$35,601.62
5/31/2023	\$648,212.20	\$176,228.00	\$112,188.13	\$712,252.07	\$3,347.95	\$56,549.20
6/30/2023	\$712,252.07	\$127,826.43	\$350,965.26	\$489,113.24	\$1,846.32	\$51,428.45
7/31/2023	\$489,113.24	\$259,803.39	\$186,369.28	\$562,547.35	\$4,821.40	\$53,699.59
8/31/2023	\$562,547.35	\$196,869.04	\$177,006.56	\$582,409.83	\$3,748.78	\$75,631.62
9/30/2023	\$582,409.83	\$166,340.42	\$163,698.15	\$585,052.10	\$1,465.39	\$43,178.82
10/31/2023	\$585,052.10	\$215,478.71	\$146,710.53	\$653,820.28	\$618.33	\$43,121.93
11/30/2023	\$653,820.28	\$210,276.63	\$144,359.91	\$719,737.00	\$501.93	\$77,563.81
12/31/2023	\$719,737.00	\$0.00	\$0.00	\$719,737.00	\$0.00	\$0.00
Total 2023		\$1,992,454.62	\$1,719,672.94		\$24,206.64	\$582,053.60

<i>AR Balance Date</i>	Beginning Balance	Charges	Sharp Credits	Remaining Balance	Old Account Credits	Cash Payments
1/31/2022	\$296,612.16	\$76,296.90	\$105,851.70	\$267,057.36	\$2,806.57	\$36,476.10
2/28/2022	\$267,057.36	\$115,342.00	\$100,068.16	\$282,331.20	\$1,131.24	\$31,846.06
3/31/2022	\$282,331.20	\$135,760.00	\$97,445.51	\$320,645.69	\$744.08	\$43,834.59
4/30/2022	\$320,645.69	\$79,887.00	\$118,758.05	\$281,774.64	\$806.70	\$43,300.67
5/31/2022	\$281,774.64	\$97,414.00	\$47,458.87	\$331,729.77	\$1,172.26	\$22,909.44
6/30/2022	\$331,729.77	\$180,411.00	\$140,474.17	\$371,666.60	\$761.98	\$45,195.80
7/31/2022	\$371,666.60	\$75,470.00	\$140,983.30	\$306,153.30	\$2,545.63	\$33,254.64
8/31/2022	\$306,153.30	\$283,807.00	\$103,522.98	\$486,437.32	\$2,364.10	\$55,746.89
9/30/2022	\$486,437.32	\$120,412.00	\$130,355.58	\$476,493.74	\$920.12	\$65,400.50
10/31/2022	\$476,493.74	\$178,316.00	\$191,336.43	\$463,473.31	\$2,590.45	\$39,142.83
11/30/2022	\$463,473.31	\$128,954.00	\$171,442.73	\$420,984.58	\$1,578.81	\$53,960.35
12/31/2022	\$420,984.58	\$135,142.00	\$109,171.26	\$446,955.32	\$2,542.92	\$45,073.02
Total 2022		\$1,607,211.90	\$1,456,868.74		\$19,964.86	\$516,140.89

Gilpin Ambulance Authority
Fiscal YTD Summary - 01/01/23 to 11/30/23

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Totals
Beginning AR	\$446,955.32	\$486,094.90	\$532,514.24	\$535,545.10	\$648,212.20	\$712,252.07	\$489,113.24	\$562,547.35	\$582,409.83	\$585,052.10	\$653,820.28	\$446,955.32
Charges/Invoices	\$180,944.00	\$130,546.00	\$156,384.00	\$171,758.00	\$176,228.00	\$127,826.43	\$259,803.39	\$196,869.04	\$166,340.42	\$215,478.71	\$210,276.63	\$1,992,454.62
Medicare Contractual	-\$19,937.48	-\$12,969.18	-\$17,805.91	-\$11,953.11	-\$10,810.28	-\$26,204.90	-\$8,799.85	-\$23,093.39	-\$15,487.93	-\$6,049.44	-\$23,669.55	-\$176,781.02
Medicaid Contractual	-\$38,266.73	-\$17,951.87	-\$44,734.23	-\$4,153.77	-\$38,131.72	-\$42,004.18	-\$28,915.55	-\$51,756.72	-\$20,687.00	-\$58,273.69	-\$29,025.59	-\$373,901.05
Insurance Contractual	-\$26,317.05	-\$15,591.30	-\$30,136.84	-\$18,582.64	-\$14,788.46	-\$33,205.50	-\$25,415.96	-\$33,318.28	-\$18,826.07	-\$25,647.92	-\$25,253.34	-\$267,083.36
Patient Contractual	-\$1,806.00	\$0.00	-\$1,548.90	\$0.00	-\$183.12	\$0.00	-\$5,365.94	\$0.00	-\$11,124.46	-\$411.80	-\$1,895.22	-\$22,335.44
Total Contractual	-\$86,327.26	-\$46,512.35	-\$94,225.88	-\$34,689.52	-\$63,913.58	-\$101,414.58	-\$68,497.30	-\$108,168.39	-\$66,125.46	-\$90,382.85	-\$79,843.70	-\$840,100.87
Allowed Charges	\$94,616.74	\$84,033.65	\$62,158.12	\$137,068.48	\$112,314.42	\$26,411.85	\$191,306.09	\$88,700.65	\$100,214.96	\$125,095.86	\$130,432.93	\$1,152,353.75
Patient Discounts	-\$1,803.23	-\$250.00	-\$3,149.72	\$0.00	\$0.00	-\$2,788.00	\$0.00	\$0.00	-\$391.30	-\$2,165.47	\$0.00	-\$10,547.72
Bad Debt	\$250.00	\$0.00	\$0.00	\$1,813.00	\$0.00	-\$193,245.60	-\$68,821.42	\$0.00	-\$58,229.89	\$0.00	-\$5,681.00	-\$323,914.91
Bad Debt Recovery	\$6,239.81	\$274.79	\$6,148.29	\$0.00	\$4,951.08	\$2,443.98	\$3,189.13	\$2,709.28	\$842.39	\$4,018.95	\$4,093.96	\$34,911.66
Bankruptcy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Misc Adjustments	-\$1,428.36	-\$29.57	\$0.00	\$0.00	\$0.00	-\$1,275.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$8.45	-\$2,741.38
Total Adjustments	\$3,258.22	-\$4.78	\$2,998.57	\$1,813.00	\$4,951.08	-\$194,864.62	-\$65,632.29	\$2,709.28	-\$57,778.80	\$1,853.48	-\$1,595.49	-\$302,292.35
Medicare Payments	-\$6,117.88	-\$3,897.53	-\$6,361.29	-\$4,261.70	-\$3,940.47	-\$9,585.61	-\$2,877.11	-\$7,955.07	-\$4,812.40	-\$2,536.20	-\$7,757.59	-\$60,102.85
Medicaid Payments	-\$9,863.33	-\$4,879.13	-\$12,283.61	-\$1,031.64	-\$9,883.08	-\$11,448.84	-\$7,413.78	-\$14,408.68	-\$7,389.49	-\$16,185.14	-\$6,946.94	-\$101,733.66
Insurance Payments	-\$23,129.69	-\$14,304.89	-\$31,452.55	-\$11,826.61	-\$31,471.73	-\$23,473.05	-\$29,376.52	-\$40,248.23	-\$19,366.88	-\$29,188.18	-\$32,339.61	-\$286,177.94
Patient Payments	-\$19,624.48	-\$15,302.23	-\$12,028.38	-\$9,094.43	-\$7,930.35	-\$10,322.23	-\$12,572.28	-\$8,935.47	-\$8,225.39	-\$10,271.64	-\$15,876.58	-\$130,183.46
Total Payments	-\$58,735.38	-\$38,383.78	-\$62,125.83	-\$26,214.38	-\$53,225.63	-\$54,829.73	-\$52,239.69	-\$71,547.45	-\$39,794.16	-\$58,181.16	-\$62,920.72	-\$578,197.91
Insurance Refunds	\$0.00	\$183.12	\$0.00	\$0.00	\$0.00	\$143.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$326.79
Patient Refunds	\$0.00	\$591.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.27	\$0.00	\$0.00	\$591.40
Returned Checks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Refunds	\$0.00	\$774.25	\$0.00	\$0.00	\$0.00	\$143.67	\$0.00	\$0.00	\$0.27	\$0.00	\$0.00	\$918.19
Change in A/R	\$39,139.58	\$46,419.34	\$3,030.86	\$112,667.10	\$64,039.87	-\$223,138.83	\$73,434.11	\$19,862.48	\$2,642.27	\$68,768.18	\$65,916.72	\$272,781.68
Ending A/R	\$486,094.90	\$532,514.24	\$535,545.10	\$648,212.20	\$712,252.07	\$489,113.24	\$562,547.35	\$582,409.83	\$585,052.10	\$653,820.28	\$719,737.00	\$719,737.00
Total Credits	-\$141,804.42	-\$84,126.66	-\$153,353.14	-\$59,090.90	-\$112,188.13	-\$350,965.26	-\$186,369.28	-\$177,006.56	-\$163,698.15	-\$146,710.53	-\$144,359.91	-\$1,719,672.94

Gilpin Ambulance Authority AR Summary Report

January through November 2023

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
Patient Pay	11,937.08	9,094.82	6,358.66	9,862.14	3,140.50	5,342.90
Collections	1,389.46	6,455.41	1,980.73	1,991.80	6,061.18	3,129.96
Insurance Providers						
Auto Ins	0.00	2,102.00	0.00	0.00	0.00	847.08
Commercial Ins	15,228.03	13,874.03	13,774.22	11,836.28	25,401.06	8,809.45
Medicaid	6,631.01	6,467.84	13,927.22	1,031.64	9,883.08	11,448.84
Medicare	11,833.01	8,908.52	13,532.59	9,105.97	10,504.48	16,746.58
Worker's Comp	0.00	0.00	1,783.93	1,773.79	1,558.90	5,103.64
Total Insurance Providers	33,692.05	31,352.39	43,017.96	23,747.68	47,347.52	42,955.59
TOTAL	<u>47,018.59</u>	<u>46,902.62</u>	<u>51,357.35</u>	<u>35,601.62</u>	<u>56,549.20</u>	<u>51,428.45</u>

	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	TOTAL
Patient Pay	15,913.92	8,772.07	7,438.00	7,639.85	14,591.72	100,091.66
Collections	3,878.92	2,892.09	1,620.01	3,580.09	3,429.30	36,408.95
Insurance Providers						
Auto Ins	0.00	0.00	0.00	0.00	0.00	2,949.08
Commercial Ins	14,286.73	25,269.39	20,481.95	18,695.16	28,212.55	195,868.85
Medicaid	4,184.66	18,733.64	5,037.45	7,817.42	14,218.82	99,381.62
Medicare	9,975.85	19,964.43	8,601.41	5,389.41	13,668.97	128,231.22
Worker's Comp	5,459.51	0.00	0.00	0.00	3,442.45	19,122.22
Total Insurance Providers	33,906.75	63,967.46	34,120.81	31,901.99	59,542.79	445,552.99
TOTAL	<u>53,699.59</u>	<u>75,631.62</u>	<u>43,178.82</u>	<u>43,121.93</u>	<u>77,563.81</u>	<u>582,053.60</u>

Response/Call Volume Summary 2023

Monthly Comparison 1st Qtr	January						February						March					
	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023
Blood Draw	8	7	5	5	3	0	5	2	4	3	0	0	8	12	4	2	2	2
Call Cancelled	5	7	5	1	14	6	8	2	7	7	10	7	8	2	1	7	7	6
Dead On Scene	2	3	0	2	0	1	0	1	4	2	0	3	3	3	1	3	2	0
Life Alert	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
No Patient Found	1	4	10	7	6	3	0	8	5	7	3	3	4	5	3	10	4	3
No Transport	68	54	52	40	77	57	55	56	75	54	65	69	89	72	29	77	83	79
Standby	22	6	18	6	3	9	16	5	9	5	5	4	10	3	6	9	5	4
Treated, Transferred Care	3	0	0	0	0	2	0	0	1	0	0	1	0	0	0	0	0	1
Treated, Transported	57	66	58	56	51	61	56	43	61	41	48	76	64	70	25	55	80	62
Totals	166	147	148	117	154	139	140	117	166	119	131	163	186	167	69	163	183	157

Monthly Comparison 2nd Qtr	April						May						June					
	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023
Blood Draw	12	4	1	2	3	0	11	6	0	8	3	6	9	6	6	2	2	3
Call Cancelled	4	13	1	3	8	4	8	11	2	3	11	9	5	9	3	3	11	1
Dead On Scene	1	1	2	1	3	1	2	3	0	0	1	0	1	0	4	2	0	1
Life Alert	1	0	0	0	0	0	0	0	0	0	0	0	1	2	0	0	0	0
No Patient Found	4	0	0	8	1	6	4	0	2	10	3	5	2	5	2	14	7	5
No Transport	73	67	13	58	55	58	54	57	10	92	80	65	62	65	29	87	61	57
Standby	9	2	0	3	4	5	10	2	1	6	3	6	6	2	3	4	7	7
Treated, Transferred Care	2	0	0	0	0	0	1	0	1	0	3	3	0	0	2	0	1	0
Treated, Transported	69	58	9	58	43	61	73	46	26	48	68	71	59	57	38	56	72	90
Totals	175	145	26	133	117	135	163	125	42	167	172	165	145	146	87	168	161	164

Monthly Comparison 3rd Qtr	July						August						September					
	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023
Blood Draw	4	8	2	8	1	0	11	11	10	2	7	0	5	8	2	6	4	4
Call Cancelled	6	9	5	3	8	9	8	0	8	3	7	6	3	8	4	12	5	4
Dead On Scene	2	5	2	2	2	1	0	0	1	2	5	0	0	1	1	2	2	4
Life Alert	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
No Patient Found	2	3	2	7	2	5	0	4	2	10	6	4	4	4	3	3	6	7
No Transport	82	73	58	64	84	94	62	67	55	73	77	73	78	69	58	76	84	65
Standby	6	6	4	7	6	9	7	3	4	2	2	5	9	9	8	8	5	7
Treated, Transferred Care	0	0	2	0	1	3	0	1	2	0	2	4	0	2	0	0	1	2
Treated, Transported	67	65	51	56	77	73	69	55	56	86	80	71	69	41	53	78	64	75
Totals	169	169	126	147	181	194	157	141	138	178	186	163	168	142	129	185	171	168

Monthly Comparison 4th Qtr	October						November						December					
	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023
Blood Draw	8	5	4	5	3	5	7	3	4	2	0	4	4	7	1	0	0	0
Call Cancelled	7	2	2	14	3	9	0	1	7	8	4	8	5	5	6	9	10	0
Dead On Scene	0	3	1	3	3	2	0	3	1	1	3	0	4	1	3	2	2	0
Life Alert	0	0	0	0	0	9	0	0	0	0	0	1	0	0	0	0	0	0
No Patient Found	71	5	7	5	8	7	60	1	4	2	4	5	60	2	6	9	6	0
No Transport	54	78	51	61	99	59	49	58	64	60	61	63	44	59	54	76	77	0
Standby	8	12	8	8	3	5	13	5	6	11	5	9	5	9	10	8	7	0
Treated, Transferred Care	0	3	0	1	0	0	0	0	1	0	0	1	0	1	0	1	1	0
Treated, Transported	48	60	45	65	64	60	42	61	42	50	65	64	74	55	33	48	61	0
Totals	196	168	118	162	183	156	171	132	129	134	142	155	196	139	113	153	164	0

Year To Date Comparison	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Blood Draw	51	53	39	39	88	72	42	45	28	24
Call Cancelled	47	54	46	74	62	64	45	63	76	69
Dead On Scene	12	18	14	20	11	23	17	21	21	13
Life Alert	0	6	3	8	2	2	0	0	0	10
No Patient Found	2	42	51	35	34	39	40	83	49	53
No Transport	638	683	734	682	754	716	494	737	828	739
Standby	112	163	130	121	116	55	67	69	59	70
Treated, Transferred Care	6	1	5	4	6	6	9	5	10	17
Treated, Transported	735	705	712	724	673	622	464	648	710	764
Totals	1603	1725	1734	1707	1746	1599	1178	1671	1781	1759

Five Year Comparison	2018	2019	2020	2021	2022
Blood Draw	92	79	43	45	28
Call Cancelled	67	69	51	72	85
Dead On Scene	15	24	20	23	23
Life Alert	2	2	0	0	0
No Patient Found	41	41	46	92	55
No Transport	814	775	548	813	904
Standby	121	64	77	77	68
Treated, Transferred Care	6	7	9	6	11
Treated, Transported	747	677	497	696	771
Totals	1905	1738	1291	1824	1945

Calls Between 10 PM & 8 AM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Tot/YR
2014	40	44	56	47	44	46	42	41	35	42	29	44	510
2015	57	35	40	42	42	46	47	62	52	47	53	42	565
2016	49	42	53	44	43	63	56	47	52	39	45	40	573
2017	36	49	50	43	56	37	65	42	43	39	38	58	556
2018	58	43	57	58	51	46	48	43	55	47	40	50	596
2019	58	26	57	43	36	42	49	49	36	60	45	41	542
2020	37	56	24	4	12	25	46	45	32	42	45	35	403
2021	41	33	47	27	61	46	49	54	50	45	41	53	547
2022	49	55	56	43	55	51	59	53	56	48	43	49	617
2023	42	50	55	48	54	43	40	49	51	38	49	0	519
Average	47	43	50	40	45	45	50	49	46	45	43	41	537

Standby	2018	2019	2020	2021	2022
Clear Creek	68	37	60	57	55
Other	53	27	17	20	12
Total	121	64	77	77	67

2023 Standby	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
BHPD									1				1
Clear Creek	8	3	4	4	4	6	7	4	5	2	8		55
GCSO	1			1									2
Timberline		1			1					1	1		4
Event					1	1	2	1	2	2			9
Total	9	4	4	5	6	7	9	5	8	5	9	0	71

Clear Creek Responses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Standby		8	6	3	6	11	4	3	1	1	2		45
Call Run		1			1	2				1			5
Total	0	9	6	3	7	13	4	3	1	2	2	0	50

Unscheduled OT & 2024 Field Salary Adjustments

2023 Estimated Unscheduled OT & PRN

	2023 Adopted	2023 YE Est	Difference
2023 Estimated Unscheduled OT & PRN	\$112,268.16	\$185,466.85	\$73,198.69
Estimated PTO	\$62,000.00	\$75,719.09	\$13,719.09
Estimated Unscheduled OT less PTO	\$50,268.16	\$109,747.76	\$59,479.60

2024 Salary Adjustments Moving from 9-12 Medics and 9-6 EMTs

Field Salaries Regular	2024 Adopted	2024 Adjusted	Diff \$1.5M	Diff \$1.45M
Paramedic X 9 Change to 12	\$692,627.52	\$886,393.56	\$193,766.04	
EMT X9 Change to 6	\$456,772.16	\$306,681.96	-\$150,090.20	
Captain X 3	\$250,111.68	\$250,111.68	\$0.00	
Total Salaries	\$1,399,511.36	\$1,443,187.20	\$43,675.84	
5% Adj for Unscheduled OT and PRN	\$1,469,486.93	\$1,515,346.56	\$45,859.63	
PTO	\$70,000.00	\$70,000.00	\$0.00	
Annual Salary Less PTO	\$1,399,486.93	\$1,445,346.56	\$45,859.63	
Budget	\$1,400,000.00	\$1,500,000.00	\$100,000.00	\$50,000.00

2024 Contribution Changes After DOLA Funding Adjusted and Salary Adjustments

Contributions	2024 Adopted	2024 Adjusted	Diff \$1.5M	Diff \$1.45M
Black Hawk	\$442,369.43	\$478,122.92	\$35,753.49	\$17,578.49
Central City	\$151,026.26	\$163,232.61	\$12,206.35	\$6,001.35
Gilpin County	\$623,576.60	\$673,975.75	\$50,399.15	\$24,779.15
Total Contributions	\$1,216,972.29	\$1,315,331.28	\$98,358.99	\$48,358.99

Green & Associates LLC

Certified Public Accountants & Business Consultants

November 15, 2023

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, 2023.

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, 2023. 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.

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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.

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 and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, 2023, or another agreed upon date, and to issue our reports no later than September 30, 2023.

Our fee for services will be at our standard hourly 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 \$6,900. Our standard hourly 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: _____

INTERGOVERNMENTAL AGREEMENT

THIS AGREEMENT (the "Agreement") is made and entered into this _____ day of _____, 2023, by and between the CITY OF BLACK HAWK, a home rule municipality of the State of Colorado ("Black Hawk"), and Gilpin Ambulance Authority, a body corporate and politic of the State of Colorado (the " Authority").

W I T N E S S E T H

WHEREAS, the Authority desires to have maintenance service available from Black Hawk to assist in providing ambulance maintenance services;

WHEREAS, Black Hawk has a maintenance facility (the "Shop"), and has a staff of mechanics to provide maintenance services for Black Hawk vehicles; and

WHEREAS, Black Hawk is willing to make the Shop and staff of mechanics available to the Authority to provide maintenance services for vehicles used by the Authority, all subject to the terms and conditions herein below.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants contained herein, the sufficiency of which is mutually acknowledged, the parties hereto agree as follows:

1. Scope of Work and Consideration.

a. Black Hawk shall furnish all labor, materials, equipment and maintenance necessary to service the Authority's vehicles, as the same are identified by the Authority from time to time (the "Authority's Vehicles"). In consideration for servicing the Authority's Vehicles, the Authority shall pay Black Hawk at a rate of **One Hundred Thirty Dollars and Sixty Five Cents (\$130.65)** per hour billed in full one-hour increments for labor and associated administrative costs, plus reimbursement for the actual cost of parts.

b. Black Hawk shall perform the basic service functions identified in **Exhibit A**, attached hereto and incorporated herein by this reference (the "Maintenance Services"). The hours of operation of the staff of mechanics shall typically be Monday through Friday from 7:00 a.m. until 3:30 p.m., excluding City of Black Hawk holidays.

2. Use of Personnel. Black Hawk shall employ a full-time staff of mechanics to provide vehicle maintenance services at the Shop. The staff of mechanics shall make themselves available, as needed, following maintenance of Black Hawk vehicles, for maintenance and repair of the Authority's vehicles as more particularly set forth in Section 4.c. of this Agreement.

3. Personnel are Black Hawk Employees. The staff of mechanics shall at all times be Black Hawk employees. Black Hawk shall pay all insurance, worker's compensation, and other Black Hawk benefits to such employees. The staff of mechanic's shall be under the supervision and control of Black Hawk. The Authority shall report performance problems to the Public Works Director.

4. City Liaisons; Priority of Work.

a. The Authority and Black Hawk shall each establish one (1) person to be the liaison between the Authority and Black Hawk regarding the services required pursuant to Section 1 of this Agreement. The liaisons shall communicate directly with each other regarding necessary work pursuant to this Agreement. The Authority hereby identifies its liaison as its Executive Director. Black Hawk hereby identifies its liaison to be its Maintenance Services Manager.

b. The Authority shall be responsible for bringing the vehicle to Black Hawk's maintenance facility and picking the vehicle up from Black Hawk's facility when the Maintenance Services have been completed. The Authority's liaison shall further be responsible for making an appointment for service, which appointment shall include the work needed and the Authority's desired time frame for completion of the work. There is no guarantee that indoor storage of vehicles will be available or provided when the vehicles are delivered to Black Hawk's facility for maintenance. In the event the Black Hawk shop is unable to provide the indoor storage of vehicles, Black Hawk's liaison shall make reasonable efforts to notify the Authority's representative that indoor storage is not available. The Authority shall ensure that all items subject to freezing have been removed from the vehicle when it is delivered.

c. Black Hawk shall use its best efforts to complete work under this agreement in a timely manner. However, Black Hawk vehicles shall have priority over the Authority's Vehicles for which Maintenance Services are performed pursuant to this Agreement. Moreover, Black Hawk's liaison shall determine the priority of servicing all vehicles at his sole discretion. The Authority may identify if it deems work to be in the nature of an emergency, and Black Hawk shall use its best efforts to complete any such work as quickly as practicable under the circumstances.

d. For purposes of inventory control, Black Hawk shall be solely responsible for obtaining any necessary parts (including tires) to perform the Fleet Maintenance Services. The Authority shall not order any parts separately for Maintenance Services. All parts removed (including tires) shall remain the property of the City of Black Hawk and shall be disposed of in a manner consistent with other similar parts.

e. The Authority's liaison shall be responsible for notifying Black Hawk's liaison of any hazardous materials not evident from the nature of the services being provided pursuant to this Agreement, including, by way of example, blood, urine, or other materials not used in the standard functioning and maintenance of an ambulance.

5. Shop; Maintenance; Utilities. Black Hawk shall maintain the Shop and shall pay for such utilities (such as heat, power, and water) as may be required under such lease at no cost to the Authority. Black Hawk shall acquire and maintain all permits or approvals required for the Shop. Black Hawk shall handle hazardous materials and dispose of hazardous wastes from the Shop in compliance with applicable law.

6. Tools and Special Tools. Black Hawk shall provide all tools and equipment

needed for Maintenance Services for the Shop at Black Hawk's expense. The staff of mechanics may use such tools and equipment for maintenance of the Authority's Vehicles.

7. Extraordinary Maintenance. In the event maintenance services are required for the Authority's Vehicles that cannot be completed in the Shop by the staff of mechanics in the desired time frame either because they are not identified in Exhibit A, or due to other shop priorities the Authority and the City shall determine by mutual consent how best to provide such services outside the scope of this Agreement. The City liaison will make reasonable efforts to contact the Authority representative prior to sending the vehicle to an outside facility. In the event that maintenance of the Authority's vehicles results in unusual quantities, forms, or compositions of hazardous materials or wastes that may result in unusual costs for disposal or treatment, the City shall, if practicable, consult with the Authority prior to treatment or disposal. If Black Hawk incurs such costs on the Authority's behalf, the Authority shall pay such extraordinary costs to Black Hawk in the month following the month in which the cost is billed to the Authority by Black Hawk.

8. Date of Commencement. This Agreement shall commence on January 1, 2024.

9. Payment Schedule. Black Hawk shall provide the Authority with an invoice for payment on the fifth day of each month for the previous month's services, and the Authority shall remit the monthly fee within ten (10) business days thereafter, unless the Authority's regular monthly meeting occurs more than ten (10) business days after the date of the invoice, in which case the monthly fee shall be remitted within ten (10) business days after the Authority's regular monthly meeting, and approval by the Board.

10. Control. All services provided under this Agreement shall be governed by the ordinances of the City of Black Hawk, unless otherwise specified in this Agreement. Management of Black Hawk's employees shall rest exclusively with Black Hawk. Authority shall not attempt to directly or indirectly manage, discipline or direct employees of Black Hawk. In the event of substandard performance of an employee or agent of Black Hawk, Authority may demand forthwith correction of the problem.

11. Term and Renewal.

- a. The term of this Agreement shall be through and until December 31, 2024.
- b. The parties have the mutual option to renew this Agreement on the same terms and conditions for unlimited one-year terms.

12. Termination. This Agreement may be terminated without cause by either party for any reason by giving the other party written notice at least forty-five (45) days in advance of the termination date. If this Agreement is so terminated, Black Hawk will be paid for all services rendered up to the date of termination.

13. Compliance with Laws; No Warranty.

a. Black Hawk shall comply with all applicable federal, state, county, and local laws, ordinances, regulations, and codes (including procurement of required permits or certificates) in Black Hawk's performance hereunder, irrespective of whether a specification is furnished. This includes any applicable state or local law, rule or regulation affecting safety and health. If materials, services, or containers furnished are required to be constructed, packaged, labeled, or registered in a prescribed manner, Black Hawk shall comply with federal law and, in addition, with applicable state or local law.

b. No warranties are provided by Black Hawk pursuant to this Agreement. Black Hawk shall perform its services with care, skill, and diligence. However, the Authority specifically waives any claims it may have against Black Hawk, except claims arising out of gross negligence by Black Hawk, or its employees.

14. Indemnification. To the extent permitted by law, each party hereto agrees to indemnify, hold harmless and defend all other parties hereto, their agents, assigns, employees, officers, and officials from and against all claims, demands, liabilities, suits, judgments and decrees, losses and costs and expenses of any kind or nature whatsoever on account of claims made by a third party and which are caused directly and solely by the Indemnifying Party or its personnel, regardless of where such claim arose. No party hereto shall be responsible for indemnifying the other party from and against willful and wanton misconduct arising hereunder.

15. Insurance.

a. Each party hereto agrees to procure and maintain, at its own cost, a policy or policies of insurance sufficient to insure against all liability, claims, demands, and other obligations assumed by it pursuant to Section 14, above. More specifically, the parties hereto shall procure and maintain the minimum insurance coverage listed in subsection b. below. Such coverage shall be procured and maintained with forms and insurers acceptable to Black Hawk and the Authority. All coverage shall be continuously maintained to cover all liability, claims, demands, and other obligations assumed by the parties pursuant to Section 14, above. In the case of any claims-made policy, the necessary retroactive dates and extended reporting periods shall be procured to maintain such continuous coverage.

b. The parties hereto shall procure and maintain at its sole and exclusive expense insurance coverage, including comprehensive liability, personal injury, property damage worker's compensation and, if applicable, emergency medical service professional liability with minimum combined single limits of six hundred thousand dollars (\$600,000) each occurrence and one million dollars (\$1,000,000) general aggregate. The policy shall contain a severability of interests provision. The Authority's policy required by this Section 15 shall be endorsed to include the other's officers and employees as additional insured's. Every such policy required above shall be primary insurance. No additional insured endorsement to the policy required by this Section 15 shall contain any exclusion for bodily injury or property damage arising from completed operations.

c. The certificate of insurance provided by each party shall be completed by the other party as evidence that a policy or policies providing the required coverage, conditions, and minimum limits is in full force and effect, and shall be reviewed and approved by the other party. No other form of certificate shall be used. The certificate shall identify this Agreement and shall provide that the coverage afforded under the policies shall not be cancelled, terminated, or materially changed until at least thirty (30) days prior written notice has been given to the other party. The completed certificate of insurance shall be sent to:

City of Black Hawk
P.O. Box 68
Black Hawk, Colorado 80422
Attn: City Clerk

d. Failure on the part of either party to procure or maintain a policy or policies providing the required coverage, conditions, and minimum limits shall constitute a material breach of agreement upon which the other party may immediately terminate this Agreement, or at its discretion, the non-breaching party may procure or renew any such policy or any extended reporting period thereto and may pay any and all premiums in connection therewith, and all monies so paid by the non-breaching party shall be repaid by the other upon demand.

e. Both parties reserve the right to request and receive a certified copy of any policy and any endorsement thereto.

f. Black Hawk and the Authority further understand and agree that Black Hawk and the Authority, their officers, and their employees are relying on, and do not waive or intend to waive by any provision of this Agreement, the monetary limitations or any other rights, immunities, and protections provided by the Colorado Governmental Immunity Act, 24-10-101 et seq., C.R.S., as from time to time amended, or otherwise available to the Owner, its officers or employees.

16. Notices. Any notices or demand under which the terms of this agreement and under any statute must or may be given or made by the Black Hawk or Authority shall be in writing and shall be given or made by personal service, telegram, first class mail, or by certified or registered mail to the parties:

City of Black Hawk
P.O. Box 68
201 Selak
Black Hawk, CO 80422

Gilpin Ambulance Authority
P.O. Box 638
Black Hawk, CO 80422

17. Severability. In the event any provision of this Agreement is declared or determined to be unlawful, invalid or unconstitutional, such declaration shall not affect in any manner, the legality of the remaining provisions of this Agreement, and each provision of the

Agreement will be and is deemed to be separate and severable from each other provision.

18. Jurisdiction. This Agreement is made in and subject to the laws of the State of Colorado. Any disputes shall be brought in the District Court in and for the County of Gilpin, State of Colorado.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first above-written.

CITY OF BLACK HAWK, COLORADO

David D. Spellman, Mayor

ATTEST:

Melissa A. Greiner, City Clerk

GILPIN AMBULANCE AUTHORITY

Buddy Schmalz, President

ATTEST:

EXHIBIT A
TYPICAL FLEET MAINTENANCE SERVICE

- 1) Lube, Oil and filter changes**
- 2) Tire repair and Tire replacement and balancing**
- 3) Brake repairs**
- 4) Tune-ups**
- 5) Replacement of belts and hoses**
- 6) Fuel injection cleaning**
- 7) Replacement of starters and alternators**
- 8) Minor exhaust repairs**
- 9) Head light, tail light, and emergency equipment repairs or replacement**
- 10) Cooling system repairs including water pumps, heater cores, radiators**
- 11) Suspension repairs, springs, struts, shocks, ball joints, tie rod ends, etc.**
- 12) Vehicle chassis electrical system**
- 13) Hydraulic repairs or replacements**
- 14) Minor welding and machine work**
- 15) Bumpers, Front and rear replacements**

ADDENDUM 1 to GAA Lease

The current GAA Lease that is set to expire on December 31, 2023 at 12:00 p.m. MDT is hereby extended through December 31, 2024 at 12:00 p.m. MDT effective upon execution and signatures of this change.

LESSEE:

Gilpin Ambulance Authority

Chair, Board

LESSOR:

County of Gilpin

Ray Rears, County Manager

ATTEST:

Secretary to the Board

ATTEST:

County Clerk

Date: _____

Date: _____