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**Gilpin Ambulance Authority Board of Directors**  
**Regularly Scheduled Meeting**  
**Wednesday, January 14th, 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: December 10th, 2025, minutes**
6. **Public Comment – Limit to 3 minutes**
7. **2026 Board Appointments**
8. **Financial Report**
  - a. Balance Sheet December 2025.
  - b. Profit & Loss Statement: Budget to Actual (01/01/2025-12/31/2025)
  - c. Billing Summary and Accounts Receivable (through December 2025)
  - d. List of Bills (12/01/2025-12/31/2025)
9. **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
10. **Activity Summary**

None
11. **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. Policy and procedure manual update-Emergency Overtime Policy
  - g. Job Description – Captain, Chief of Administration, Deputy Chief of Operations
  - h. Airgas Contract
12. **New Business**
  - a. Interim Chief of Administration and Deputy Chief of Operations appointments
  - b. Disposal of Equipment – UTV
  - c. EMTs Grant FY 2027
  - d. Ambulance Accident-Ambulance Replacement Schedule
13. **Action Items**
  - a. Accountant RFP Selection
14. **Executive Session**
  - a. None
15. **Board Member Comments**
16. **Next Meeting to be held on February 11th, 2026 at 9:00 AM**
17. **Adjourn Meeting**



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**Gilpin Ambulance Authority Board of Directors**  
**Regular Meeting Minutes**  
**Wednesday, December 10<sup>th</sup>, 2025**  
**Gilpin County Court House Commissioners Chambers**

**Call to Order/Roll Call**

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

Board members present were Lynnette Hailey, Christopher Woolley, Zane Plsek, Susan Berumen and Ray Rears.

**Additions or Amendments to the Agenda**

Director Hailey asked that public comment be moved up to be placed under consideration of minutes.

**Conflict of Interest**

None

**Consideration of Minutes**

**MOTION:** A motion was made by Director Woolley to approve the meeting minutes from November 12<sup>th</sup>, 2025, seconded by Director Berumen. The motion passed unanimously.

**Public Comment**

No public present

**Financial Report**

Director Plsek asked if the bad debt category ever changes. DC Putnam advised that it does increase monthly secondary to ongoing collections and write-offs.

**P&L – Budget vs. Actuals**

Director Woolley inquired about Medicare fees for service and if the expected receivables of \$7,000 of the remaining \$37,000 outstanding is correct. DC Putnam advised according to Sharp Billing, yes. Director Rears asked that a list of credit card charges be presented moving forward. Director Hailey asked about ACH fees that are associated with Sharp Billing. DC Putnam will investigate those fees as well when discussing credit card fees with Sharp Billing.

Director Woolley stated that it is the board's stance that any credit card fees that are associated with the payment of a bill for service, becomes part of a fee that the payor incurs and not the Authority.

**List of Bills** - Director Hailey entertained a motion to approve the list of bills for November 2025.

**MOTION:** Director Rears made motion to approve the list of bills for November 2025 with a second from Director Berumen. The motion passed unanimously.

**Administration/Operations Report**

DC Putnam advised that the Authority had been awarded \$20,000 from Boulder County for its ongoing coverage of Boulder County that is currently covered by the Timberline Fire Protection District. He is working with Chief Ondr to facilitate receiving the funds. Once Chief Ondr is advised



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they have received the funds from Boulder County the board suggested the easiest way is for Timberline to issue a check to the Authority. DC Putnam advised that Boulder County Sheriffs Department will facilitate a meeting in late January or February to discuss ongoing funding from Boulder County to ensure the Authority is able to continue to cover that area of Boulder County.

DC Putnam stated that the Authority's workers compensation rate was finally received and that the rate had dropped from approximately \$84,000 a year to approximately \$67,000 a year. Director Hailey asked the status of the accountant RFP and DC Putnam stated the deadline for questions was today.

DC Putnam stated he would be releasing the annual audit RFP as well in January 2026.

Captain Link discussed the status of the ambulance fleet. He advised that all ambulances have had new tires put on them for the winter. Ambulance 115 has been at Rush Automotive for over a month, and he is working with them to get an ETA for its return to service. He advised that outside of ongoing routine maintenance, there are not any significant issues with the vehicles currently outside of ambulance 115.

DC Putnam advised that there was a Holiday Party a few days earlier for the first time in the Authority's history and that the plan is to continue the tradition moving forward.

#### **Old Business:**

DC Putnam advised there are no new updates to the ongoing fraud investigation from earlier in the year.

A brief discussion about the update of the GAA self-reported signature discrepancy issue was discussed. DC Putnam has been working with the attorney and all requests from the Office of the Inspector General has been submitted as they requested.

**Boulder / Clear Creek Responses:** DC Putnam advised that it is his understanding that Clear Creek EMS received their mil levy and that they should be placing a third ambulance in service which should help reduce the number of times the Authority has requested to standby or respond to live calls in Clear Creek County. DC Putnam advised that he is working on changes to the standby plan, that if the weather is bad or resources are not readily available that the Authority will only be available for Clear Creek EMS if there is a live call in progress. Sending an ambulance to standby at the Sasquatch gas station in bad weather is not beneficial to the residents and visitors of Gilpin County.

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

**Forensic Accounting Investigation** – DC Putnam advised that he had started the process as requested by the board and began looking into organizations that provide this type of service. Initially had found that businesses were charging \$200-\$900 an hour. He suggested that the Authority consider putting the request out via an RFP. Director Rears was ok with continuing the process of simply researching and finding an organization that would be willing to provide us a quote, the remaining board members concurred.

**Emergency Overtime Policy**-DC Putnam and Captain Link presented a new version of the EOT policy that would reduce the amount of time an employee would be held accountable for being on call and potentially offers a small compensation for their time. Director Woolley suggested they look at a policy where, the EOT list is comprised of a section related to how much overtime an employee has worked in the year and the person with the least amount of overtime would be at the top of the list.



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Once they were called in, they would then go to the bottom. DC Putnam advised that he had reviewed West Metro Fire Department's EOT policy and it was consistent with what Director Woolley was looking for. DC Putnam and Captain Link will review the West Metro policy and present a version suitable to the Authority at the January 2026 meeting.

Captains Job Description – DC Putnam and Director Woolley had been working on revising this policy to remove specific titles to each captain position. Currently each captain has a specific area of responsibility assigned to them and included in their job descriptions. For example, Logistics, Education and QA/QI. The intent is to create a unified description that focuses on the basic operations captain role, with the areas of responsibility added as other duties as assigned. Director Woolley was concerned that since each area of responsibility had a separate job description it prohibited captains from switching roles if needed without having to interview for the specific captain position. For example, the Education Captain could not switch roles with the Logistics Captain without an interview process.

iSolved Contract- DC Putnam advised he had conversations with counsel regarding action regarding the iSolved HR software contract. Counsel advised that there were 3 options:

1. Continue with the contract as is, which is not logical or beneficial to GAA
2. Advise iSolved that GAA is an annual appropriations-based organization and the funds were no allocated
3. Simply advise GAA was terminating the contract and wait for iSolved's response.

Counsels' suggestion was option #3.

**MOTION:** Director Woolley moved to ratify and approve the decision to terminate the iSolved contracts as they were two separate contracts. Seconded by Director Plsek. Motion approved unanimously.

Airgas Contract: Contract tabled until it could be determined if a contract with a term of less than 7 years could be obtained. DC Putnam will bring the answers to the January 14<sup>th</sup>, 2026, meeting.

Sharp Contract: DC Putnam advised he had met with Sharp Billing, and they were ok with the moving forward with a one-year contract, with a suggestion of a few changes. They suggested that the contract/addendum but modified to reflect that Sharp will provide a billing statement to GAA by the 10<sup>th</sup> of each month instead of the 1<sup>st</sup> so that any last-minute items could be added. They also asked that GAA's due date for invoices be moved from the 15<sup>th</sup> of each month to the 25<sup>th</sup>.

### **New Business**

Signature Audit: DC Putnam advised he had met with Maire Johnson from RescueMed Financial, who was recommended to perform a signature audit for GAA to be presented to the OIG as a compliance requirement for GAA's signature discrepancy issue. DC Putnam advised Mrs. Johnson had submitted a quote of \$3500.00 to complete the entire audit process. DC Putnam was asked if he was asking for permission to move forward with the audit. DC Putnam replied yes, the concern is it is not a budgeted expense, but all felt it was necessary.

**MOTION:** Director Hailey entertained the motion to approve the agreement not to exceed \$3500.00. Director Woolley made the motion, and it was seconded by Director Berumen. The motion passed unanimously.

CORA Request Resolution: DC Putnam presented a CORA request resolution that was created by Counsel to establish a standard policy on how GAA handles CORA requests.



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**MOTION:** Director Woolley made a motion to approve the resolution to designate the official custodian of records and adopting a policy to handle CORA requests. Director Plsek seconded the motion. The motion was approved unanimously.

**General Discussion:**

Director Woolley acknowledged a member of the public that arrived late. The party was given an opportunity to speak. Zack Newman is a reported with the Colorado Collective. He advised he was a reporter working on a project specifically geared towards mental health holds in Gilpin County. He had submitted a CORA request for several patient care reports from GAA, that were patients specifically transported secondary to a mental health hold. He wanted to review the records. His request was denied as directed by GAA's compliance with HIPAA. Mr. Newman was asking that all personal information be redacted so that the records would follow HIPAA. The Board of Director's stance was to not release those records, even in a redacted form, at the advice of counsel.

Director Woolley and the other directors had a discussion regarding moving forward with filling the open Chief/Manager position. The position had posted and internally and one application was received. The board made the decision to wait until January 14<sup>th</sup> to make the decision to permanently fill the position or add an Interim Chief and Deputy Chief, to give time to rewrite the job descriptions pertaining to those positions.

Director Rears readdressed the Boulder County award for providing service to Boulder County but asked that DC Putnam pursue an increase in that amount for future years.

**Executive Session:**

None

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

None

**Board Comments**

None

**Next Meeting**

January 14<sup>th</sup>, 2026

Meeting was adjourned at 10:14am

# Balance Sheet

## Gilpin Ambulance Authority

As of January 9, 2026

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
BOK EFT account	236,086.90
BOK HRA Account Restricted	15,333.20
BOK Operating Account	\$101,869.49
Restricted for Capital	0.00
<b>Total for BOK Operating Account</b>	<b>\$101,869.49</b>
BOK Supply Account	170.15
<b>Total for Bank Accounts</b>	<b>\$353,459.74</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>\$892,742.62</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>\$1,891,968.04</b>

# Balance Sheet

## Gilpin Ambulance Authority

As of January 9, 2026

DISTRIBUTION ACCOUNT	TOTAL
Liabilities and Equity	
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	9,418.60
<b>Total for Credit Cards</b>	<b>\$5,384.74</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>\$217,732.67</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>\$311,300.62</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	978,053.55
Net Income	5,988.21
<b>Total for Equity</b>	<b>\$1,580,667.42</b>
<b>Total for Liabilities and Equity</b>	<b>\$1,891,968.04</b>

# Gilpin Ambulance Authority

## Budget vs. Actuals

January - December 2025

	Total			
	Budget	Actual	over Budget	% of Budget
<b>Income</b>				
Beginning Funds Available	524,195.00		-524,195.00	0.00%
Call Revenue			0.00	
Collections-derived payments	14,400.00	25,998.73	11,598.73	180.55%
Income Patient and Insurance	554,400.00	625,703.50	71,303.50	112.86%
Medicare-derived payments	151,200.00	53,547.71	-97,652.29	35.42%
<b>Total Call Revenue</b>	<b>\$ 720,000.00</b>	<b>\$ 705,249.94</b>	<b>-\$ 14,750.06</b>	<b>97.95%</b>
Contributions			0.00	
IGA Black Hawk	424,484.00	424,484.04	0.04	100.00%
IGA Central City	129,576.00	129,576.00	0.00	100.00%
IGA Gilpin County	595,680.00	595,680.00	0.00	100.00%
<b>Total Contributions</b>	<b>\$ 1,149,740.00</b>	<b>\$ 1,149,740.04</b>	<b>\$ 0.04</b>	<b>100.00%</b>
Grant Revenue			0.00	
Colorado EMTS Grants	73,390.00	152,920.87	79,530.87	208.37%
DOLA Grant Revenue	1,126,416.00	1,126,416.00	0.00	100.00%
Other grant revenue		10,727.08	10,727.08	
<b>Total Grant Revenue</b>	<b>\$ 1,199,806.00</b>	<b>\$ 1,290,063.95</b>	<b>\$ 90,257.95</b>	<b>107.52%</b>
Other Revenue			0.00	
CAID Supplemental		247,862.59	247,862.59	
Other Revenue		37,718.55	37,718.55	
Sale of Vehicles	6,000.00	7,500.00	1,500.00	125.00%
<b>Total Other Revenue</b>	<b>\$ 6,000.00</b>	<b>\$ 293,081.14</b>	<b>\$ 287,081.14</b>	<b>4884.69%</b>
<b>Total Income</b>	<b>\$ 3,599,741.00</b>	<b>\$ 3,438,135.07</b>	<b>-\$ 161,605.93</b>	<b>95.51%</b>
<b>Gross Profit</b>	<b>\$ 3,599,741.00</b>	<b>\$ 3,438,135.07</b>	<b>-\$ 161,605.93</b>	<b>95.51%</b>
<b>Expenses</b>				
Administration			0.00	
Accounting - Annual Audit	10,000.00	6,900.00	-3,100.00	69.00%
Accounting - Contract Services	24,000.00	24,575.00	575.00	102.40%
Legal	10,000.00	84,633.96	74,633.96	846.34%
Other			0.00	
Bank Service Charges		4,697.98	4,697.98	
Discretionary	2,500.00	2,398.65	-101.35	95.95%
Employee Recognition & Retention	10,000.00	4,480.45	-5,519.55	44.80%
Licensing/Memberships	6,500.00	3,351.89	-3,148.11	51.57%
Professional Services	9,000.00	8,827.53	-172.47	98.08%
<b>Total Other</b>	<b>\$ 28,000.00</b>	<b>\$ 23,756.50</b>	<b>-\$ 4,243.50</b>	<b>84.84%</b>
Reimbursable Expenses		567.07	567.07	
<b>Total Administration</b>	<b>\$ 72,000.00</b>	<b>\$ 140,432.53</b>	<b>\$ 68,432.53</b>	<b>195.05%</b>
Capital Expenditures			0.00	
Ambulance Lease	66,802.00	50,141.26	-16,660.74	75.06%
Ambulance purchase	0.00		0.00	
Capital (misc)	162,380.00	186,951.50	24,571.50	115.13%

Equipment Lease	32,463.00	32,462.60	-0.40	100.00%
<b>Total Capital Expenditures</b>	<b>\$ 261,645.00</b>	<b>\$ 269,555.36</b>	<b>\$ 7,910.36</b>	<b>103.02%</b>
<b>Operations and Maintenance</b>			0.00	
Communications R&M	5,000.00	9,471.61	4,471.61	189.43%
Credit Card fees		6,583.36	6,583.36	
Crew Quarters supplies	12,000.00	9,110.30	-2,889.70	75.92%
Disposable Medical Supplies	50,000.00	45,743.30	-4,256.70	91.49%
Durable Medical Equipment	6,000.00	9,762.63	3,762.63	162.71%
Office Supplies/Postage/Fees	6,000.00	5,238.67	-761.33	87.31%
Property Lease	79,594.00	80,310.27	716.27	100.90%
Property Liability Insurance	34,000.00	34,454.75	454.75	101.34%
Property Maintenance	20,000.00	4,124.87	-15,875.13	20.62%
Public Education/PR	8,000.00	1,428.67	-6,571.33	17.86%
Safety Gear	3,000.00	1,398.41	-1,601.59	46.61%
Service Contracts/Equip Lease	71,081.00	77,032.42	5,951.42	108.37%
Technology/Hardware/Software	12,000.00	48,780.08	36,780.08	406.50%
Telephone/TV/Internet	14,500.00	13,873.93	-626.07	95.68%
Training	66,000.00	34,880.97	-31,119.03	52.85%
Uniforms	20,000.00	29,413.28	9,413.28	147.07%
Utilities	8,000.00	5,430.20	-2,569.80	67.88%
Vehicle expense		2,174.00	2,174.00	
Fuel	35,000.00	26,374.97	-8,625.03	75.36%
Insurance	25,000.00	40,479.27	15,479.27	161.92%
Tires	8,000.00	16,325.58	8,325.58	204.07%
Vehicle Maintenance	54,000.00	79,484.01	25,484.01	147.19%
Vehicle Repair		41,414.16	41,414.16	
<b>Total Vehicle expense</b>	<b>\$ 122,000.00</b>	<b>\$ 206,251.99</b>	<b>\$ 84,251.99</b>	<b>169.06%</b>
<b>Total Operations and Maintenance</b>	<b>\$ 537,175.00</b>	<b>\$ 623,289.71</b>	<b>\$ 86,114.71</b>	<b>116.03%</b>
<b>Personnel Expense</b>			0.00	
Employee Benefits and Payroll		9,148.00	9,148.00	
457(b) Admin Fees	3,500.00	2,081.26	-1,418.74	59.46%
457(b) Employee Contribution		-9,144.56	-9,144.56	
457(b) Employer Match	121,004.00	56,053.30	-64,950.70	46.32%
457(b) Loan		-2,246.30	-2,246.30	
Benefits HRA	27,600.00	13,872.52	-13,727.48	50.26%
Benefits Life AD& D STD LTD	14,722.00	7,587.20	-7,134.80	51.54%
Employee Wellness	5,000.00	553.18	-4,446.82	11.06%
Health Insurance	249,504.00	75,369.52	-174,134.48	30.21%
Dental Ins		-1,057.99	-1,057.99	
Medical Ins		176,248.13	176,248.13	
Other		4,899.95	4,899.95	
Vision Ins		-151.82	-151.82	
<b>Total Health Insurance</b>	<b>\$ 249,504.00</b>	<b>\$ 255,307.79</b>	<b>\$ 5,803.79</b>	<b>102.33%</b>
Payroll & Unemployment Taxes	177,553.00	114,460.49	-63,092.51	64.47%
Payroll Service Fees	7,000.00	9,670.82	2,670.82	138.15%
Reimbursements		843.43	843.43	
Worker's Comp	64,697.00	84,624.80	19,927.80	130.80%
<b>Total Employee Benefits and Payroll</b>	<b>\$ 670,580.00</b>	<b>\$ 542,811.93</b>	<b>-\$ 127,768.07</b>	<b>80.95%</b>

<b>Salaries</b>				0.00	
<b>Employee Bonuses</b>		10,524.48		10,524.48	
<b>Holiday stipends</b>	7,500.00	5,215.60		-2,284.40	69.54%
<b>PTO</b>	153,028.00	33,821.43		-119,206.57	22.10%
<b>Salaries Admin</b>	250,517.00	192,873.26		-57,643.74	76.99%
<b>Salaries Field Staff</b>	1,547,296.00	1,724,902.96		177,606.96	111.48%
<b>Total Salaries</b>	<b>\$ 1,958,341.00</b>	<b>\$ 1,967,337.73</b>	<b>\$ 8,996.73</b>		<b>100.46%</b>
<b>Total Personnel Expense</b>	<b>\$ 2,628,921.00</b>	<b>\$ 2,510,149.66</b>	<b>-\$ 118,771.34</b>		<b>95.48%</b>
<b>Unapplied Cash Bill Payment Expense</b>		12,432.47		12,432.47	
<b>Uncategorized Expenses</b>		94,440.44		94,440.44	
<b>Total Expenses</b>	<b>\$ 3,499,741.00</b>	<b>\$ 3,650,300.17</b>	<b>\$ 150,559.17</b>		<b>104.30%</b>
<b>Net Operating Income</b>	<b>\$ 100,000.00</b>	<b>-\$ 212,165.10</b>	<b>-\$ 312,165.10</b>		<b>-212.17%</b>
<b>Net Income</b>	<b>\$ 100,000.00</b>	<b>-\$ 212,165.10</b>	<b>-\$ 312,165.10</b>		<b>-212.17%</b>

Thursday, Jan 08, 2026 02:26:04 PM GMT-8 - Cash Basis

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

<b>Monthly Fina Trips</b>	<b>Charges</b>	<b>Payments</b>	<b>Write Offs</b>	<b>Bad Debt</b>	<b>Other</b>	<b>Avg Pmt</b>	<b>Pmt %</b>	<b>Gross %</b>	
24-Jul	78	\$196,791.63	\$64,189.41	\$75,471.73	\$47,497.61	\$0.00	\$822.94	32.62%	70.97%
24-Aug	66	\$163,624.78	\$44,661.65	\$79,970.86	\$27,344.79	\$0.00	\$676.69	27.30%	76.17%
24-Sep	70	\$171,557.78	\$58,209.28	\$66,868.36	\$33,211.40	\$0.00	\$831.56	33.93%	72.91%
24-Oct	78	\$190,659.82	\$56,705.50	\$65,852.15	\$49,645.88	\$0.00	\$726.99	29.74%	64.28%
24-Nov	78	\$194,132.29	\$57,186.52	\$78,862.09	\$46,427.66	\$0.00	\$733.16	29.46%	70.08%
24-Dec	65	\$161,881.47	\$35,655.61	\$58,597.93	\$56,061.29	\$0.00	\$548.55	22.03%	58.22%
25-Jan	55	\$145,342.48	\$37,455.61	\$66,965.25	\$25,479.43	\$0.00	\$681.01	25.77%	71.84%
25-Feb	75	\$199,915.18	\$58,208.53	\$82,281.86	\$41,449.24	\$0.00	\$776.11	29.12%	70.27%
25-Mar	85	\$220,952.54	\$69,432.59	\$95,065.55	\$29,299.36	\$0.00	\$816.85	31.42%	74.45%
25-Apr	56	\$147,086.89	\$38,473.32	\$76,981.02	\$15,871.46	\$0.00	\$687.02	26.16%	78.49%
25-May	94	\$247,807.45	\$72,206.57	\$113,685.79	\$29,435.19	\$0.00	\$768.16	29.14%	75.01%
25-Jun	72	\$188,596.77	\$56,785.57	\$94,010.08	\$10,769.09	\$0.00	\$788.69	30.11%	79.96%
25-Jul	66	\$173,125.44	\$55,000.62	\$63,738.16	\$2,987.45	\$0.00	\$833.34	31.77%	68.59%
25-Aug	77	\$202,144.27	\$64,180.14	\$99,748.37	\$0.00	\$0.00	\$833.51	31.75%	81.09%
25-Sep	44	\$112,249.48	\$22,305.12	\$46,096.67	\$0.00	\$0.00	\$506.93	19.87%	60.94%
25-Oct	48	\$123,035.60	\$16,522.57	\$37,915.60	\$0.00	\$0.00	\$344.22	13.43%	44.25%
25-Nov	63	\$162,681.09	\$33,897.51	\$68,995.35	\$0.00	\$0.00	\$538.06	20.84%	63.25%
25-Dec	57	\$149,101.32	\$7,506.52	\$20,330.74	\$0.00	\$0.00	\$131.69	5.03%	18.67%

## Payer Mix

### Selections (Web Report)

Date Of Service	GreaterThanOrEqualTo	1/1/2025
Date Of Service	LessThanOrEqualTo	12/31/2025
Company	InList	Gilpin Ambulance Authority

<u>Payor Mix</u>	<u>Amount Billed</u>	<u>% of Runs</u>	<u>Exp Reimbursement</u>
	\$0.00	0.13 %	\$0.00
Auto Insurance	\$32,010.08	1.63 %	\$1,162.93
Facility - Sharp Billed	\$2,594.97	0.13 %	\$618.95
Medicare Advantage - Managed Care	\$408,812.74	19.52 %	\$96,343.67
Medicaid - Fee for Service	\$532,733.61	25.66 %	\$108,439.52
Medicare	\$246,774.04	11.89 %	\$74,192.37
Other	\$25,602.58	1.25 %	\$0.00
Patient	\$329,215.06	16.40 %	\$16,331.37
Commercial Insurance	\$423,397.16	20.03 %	\$226,819.36
Veteran's Administration/Tricare	\$45,205.14	2.13 %	\$36,660.24
Workers Comp	\$25,693.13	1.25 %	\$6,617.81
<b>Totals</b>	<b>\$2,072,038.51</b>	<b>100%</b>	<b>\$567,186.22</b>

<u>Pickup Facility Mix</u>	<u># of Calls</u>	<u># of Self Pay</u>
Other	781	136
Residence	18	0
<b>Totals</b>	<b>799</b>	<b>136</b>



<b>Change in A/R</b>	(\$20,173.45)	\$417,622.25	(\$220,181.40)	(\$47,920.35)	\$55,376.99	\$86,311.29	\$8,666.69	(\$268,768.03)	(\$23,092.89)	(\$198,269.20)	\$179,050.55	(\$37,415.32)	<b>(\$68,792.87)</b>
<b>Ending A/R</b>	\$711,763.23	\$1,129,385.48	\$909,204.08	\$861,283.73	\$916,660.72	\$1,002,972.01	\$1,011,638.70	\$742,870.67	\$719,777.78	\$521,508.58	\$700,559.13	\$663,143.81	\$663,143.81
<b>BAD DEBT ACTIVITY</b>													
<b>Beginning Bad Debt</b>	(\$955,130.91)	(\$951,844.96)	(\$951,844.96)	(\$1,211,651.78)	(\$1,210,093.98)	(\$1,208,613.85)	(\$1,205,113.23)	(\$1,203,148.96)	(\$1,511,799.36)	(\$1,507,545.22)	(\$1,655,465.51)	(\$1,654,738.61)	<b>(\$955,130.91)</b>
<b>Accounts Sent to Bad Debt</b>	\$0.00	\$0.00	(\$260,625.37)	\$0.00	\$0.00	\$0.00	\$0.00	(\$313,393.77)	\$0.00	(\$150,699.78)	\$275.00	(\$49,976.47)	(\$774,420.39)
<b>Bad Debt Adjustments</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.44	\$10.44
<b>Bad Debt Recovery</b>	\$3,285.95	\$0.00	\$818.55	\$1,557.80	\$1,480.13	\$3,500.62	\$1,964.27	\$4,743.37	\$4,254.14	\$2,779.49	\$451.90	\$6,712.74	\$31,548.96
<b>Ending Bad Debt</b>	(\$951,844.96)	(\$951,844.96)	(\$1,211,651.78)	(\$1,210,093.98)	(\$1,208,613.85)	(\$1,205,113.23)	(\$1,203,148.96)	(\$1,511,799.36)	(\$1,507,545.22)	(\$1,655,465.51)	(\$1,654,738.61)	(\$1,697,991.90)	<b>(\$1,697,991.90)</b>
<b>OPERATING RATIOS</b>													
<b>Total # of Tickets</b>	\$1.00	\$223.00	\$85.00	\$41.00	\$72.00	\$112.00	\$73.00	\$76.00	\$37.00	\$15.00	\$103.00	\$57.00	\$895.00
<b>Total # of Bills Sent</b>	\$8.00	\$151.00	\$108.00	\$78.00	\$66.00	\$113.00	\$72.00	\$93.00	\$45.00	\$44.00	\$53.00	\$73.00	\$904.00
<b>Gross Days in AR</b>	\$299.67	\$181.20	\$102.51	\$85.84	\$158.59	\$152.70	\$134.88	\$97.79	\$133.01	\$139.89	\$156.40	\$131.61	
<b>Avg Charge / Transport</b>	\$2,608.67	\$2,572.01	\$2,612.37	\$2,619.76	\$2,649.14	\$2,616.17	\$2,620.41	\$2,623.66	\$2,603.68	\$2,652.33	\$2,568.84	\$2,615.81	\$2,603.22
<b>Avg Revenue / Transport</b>	\$18,018.46	\$226.14	\$738.75	\$1,635.43	\$730.43	\$669.19	\$1,309.72	\$904.30	\$1,553.62	\$3,171.06	\$366.94	\$841.25	\$760.86
<b>A0425 Mileage</b>	\$30.30	\$6,218.70	\$2,318.00	\$1,094.40	\$1,982.00	\$3,109.40	\$2,023.60	\$2,097.10	\$992.70	\$434.80	\$2,786.60	\$1,515.20	\$24,602.80
<b>A0427 ALS Emergency Transport, Level 1</b>	\$1.00	\$159.00	\$61.00	\$29.00	\$48.00	\$75.00	\$54.00	\$54.00	\$25.00	\$11.00	\$59.00	\$41.00	\$617.00
<b>A0429 BLS Emergency Transport</b>	\$0.00	\$61.00	\$24.00	\$11.00	\$21.00	\$36.00	\$19.00	\$22.00	\$11.00	\$4.00	\$42.00	\$14.00	\$265.00
<b>A0433 ALS - Level 2</b>	\$0.00	\$3.00	\$0.00	\$1.00	\$3.00	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$2.00	\$2.00	\$13.00

**List of Bills**  
December 2025

	Date	Transaction Type	Memo/Description	Num	Amount
<b>Bound Tree Medical, LLC</b>					
	12/11/2025	Bill Payment (Check)			-22.69
	12/05/2025	Bill	FW: BoundTree Invoice 86018142	86018142	22.69
	12/11/2025	Bill Payment (Check)			-208.14
	12/04/2025	Bill	FW: BoundTree Invoice 86016691	86016691	208.14
	12/31/2025	Bill Payment (Check)			-4,449.18
	10/23/2025	Bill	FW: BoundTree Invoice 85968853	85968853	732.09
	10/16/2025	Bill	FW: BoundTree Invoice 85960777	85960777	645.88
	10/28/2025	Bill	FW: BoundTree Invoice 85973922	85973922	309.84
	10/07/2025	Bill	FW: BoundTree Invoice 85949023	85949023	760.07
	10/13/2025	Bill	FW: BoundTree Invoice 85955890	85955890	129.48
	09/22/2025	Bill	FW: BoundTree Invoice 85928724	85928724	464.29
	09/26/2025	Bill	FW: BoundTree Invoice 85935710	85935710	934.91
	09/29/2025	Bill	FW: BoundTree Invoice 85937541	85937541	210.46
	10/01/2025	Bill	FW: BoundTree Invoice 85941662	85941662	262.16
<b>City of Black Hawk - Maintenance</b>					
	12/09/2025	Bill Payment (Check)			-4,872.83
	11/01/2025	Bill	FW: Invoice	348158170	4,872.83
<b>Collins Cole Flynn Winn &amp; Ulmer, PLLC</b>					
	12/11/2025	Bill Payment (Check)			-9,029.00
	12/10/2025	Bill	GILPIN AMBULANCE AUTHORITY-GENERAL-9003.001	8377	9,029.00
	12/31/2025	Bill Payment (Check)			-9,029.00
	12/10/2025	Bill	GILPIN AMBULANCE AUTHORITY-GENERAL-9003.001	8377	9,029.00
<b>GJ Davis Legacy Holdings, LLC</b>					
	12/09/2025	Bill Payment (Check)			-2,000.00
	11/21/2025	Bill	FW: GJ Davis Legacy Holdings Remaining Invoice FY 2025	1012	2,000.00
	12/09/2025	Bill Payment (Check)			-2,000.00
	11/21/2025	Bill	FW: GJ Davis Legacy Holdings Remaining Invoice FY 2025	1010	2,000.00
<b>Sharp Ambulance Billing</b>					
	12/10/2025	Bill Payment (Check)			-1,511.80
	11/30/2025	Bill	FW: Pay invoice 53626 from Sharp Ambulance Billing with a few clicks	53626	1,511.80

**Ramp Credit Card Transactions 12/01/2025-12-31/2025**

<b>Date</b>	<b>Purchased From</b>	<b>Expense Amount</b>	<b>Memo</b>
12/18/25	CustomInk	\$29.28	Jonathan Link
12/2/25	Gilpin Car Wash	\$51.75	Bobby Putnam - Vehicle maintenance service
12/4/25	Pomp's Tire Service	\$5,012.88	Jonathan Link - Tires for Ambulances
12/4/25	SaneBox	\$36.00	Bobby Putnam - Email management subscription
12/5/25	Badgeandwallet	\$199.35	Bobby Putnam - Uniform
12/5/25	NAAC	\$99.00	Bobby Putnam - Compliance training
12/6/25	Saratoga Casino	\$2,210.20	Bobby Putnam - Christmas Party
12/9/25	Edco Awards & Specialties	\$226.52	Jonathan Link - Award for Service
12/10/25	Wolfco Pest Control	\$75.00	Bobby Putnam - Pest control services
12/10/25	Wolfco Pest Control	\$100.00	Bobby Putnam - Pest control services
12/10/25	Badgeandwallet	\$209.95	Bobby Putnam - Uniform
12/11/25	DECKED	\$1,749.57	Bobby Putnam - Storage Cabinets For 2025 Ford.
12/12/25	Intuit	\$130.00	Bobby Putnam - QuickBooks Online Plus and Bill Pay Premium subscription
12/12/25	Amazon	\$16.98	Jonathan Link - Crew Quarter Supplies
12/16/25	CustomInk	\$1,190.32	Jonathan Link - Uniforms for staff-Christmas gifts
12/17/25	Apple Services	\$89.99	Bobby Putnam - Apple software subscription
12/18/25	The Home Depot	\$46.65	Bobby Putnam - Emergency Supplies for Wind Event / Power Outage
12/18/25	The Home Depot	\$259.93	Bobby Putnam - Emergency Supplies for Wind Event / Power Outage
12/19/25	Hulu	\$108.88	Bobby Putnam - Streaming media service fee
12/19/25	eFax	\$12.50	Bobby Putnam - Fax service subscription fee
12/19/25	Amazon	\$40.35	Jonathan Link - Crew Quarter Supplies
12/19/25	Advance Auto Parts	\$24.71	Josh Harrison - Parts for generator wind storm
12/19/25	O'Reilly Auto Parts	\$5.90	Josh Harrison - Generator parts wind storm
12/20/25	Amazon	\$100.00	Bobby Putnam - Drawer locks for ambulance cabinets
12/20/25	Amazon	\$146.59	Bobby Putnam - Uniform
12/21/25	saasant	\$15.00	Bobby Putnam - QuickBooks Import Software
12/23/25	Adobe	\$287.88	Bobby Putnam
12/23/25	King Soopers	\$166.15	Josh Harrison - Christmas dinner
12/28/25	Amazon	\$46.00	Jonathan Link - Crew Quarter Supplies
12/28/25	Netflix	\$17.99	Bobby Putnam - Streaming service subscription
12/29/25	Amazon	\$29.78	Jonathan Link - Vehicle Maintenance Supplies
12/30/25	Adobe	\$19.99	Bobby Putnam
12/30/25	Pomp's Tire Service	\$5,012.88	Jonathan Link - Replacement tires for ambulance fleet
12/30/25	Special District A	\$947.91	Bobby Putnam - Professional services annual membership
12/31/25	Costco	\$293.82	Jonathan Link - Ambulance supplies
12/31/25	CPS HR	\$151.25	Bobby Putnam - Professional services invoice 0018952

Incidents by Zone													
Zone (Responding From)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
Black Hawk (Gaming)	84	85	104	89	101	89	87	84	55	67	39	79	963
Black Hawk (Non-Gaming)	10	11	8	10	10	9	10	13	6	8	4	9	108
Boulder County	2	2	3	4	9	3	4	4	5	3	4	7	50
Central City (Gaming)	5	16	6	4	8	6	7	7	8	5	2	5	79
Central City (Non-Gaming)	7	6	12	8	11	9	10	6	6	7	4	7	93
Clear Creek County	9	13	8	9	4	6	5	13	6	11	1	12	97
Gilpin County (Gaming)	3		3	1	1	3	1	3	1	11	2	6	35
Gilpin County (Non-Gaming)	31	38	27	28	42	40	54	68	35	32	13	59	467
Jefferson County			1						0	1	0	1	3
South 119 Corridor										1	1	6	8
Other (listed zones not applicable)							1	1			0	0	2
<b>Total</b>	<b>150</b>	<b>171</b>	<b>172</b>	<b>152</b>	<b>187</b>	<b>163</b>	<b>177</b>	<b>197</b>	<b>122</b>	<b>146</b>	<b>70</b>	<b>191</b>	<b>1,898</b>

Incidents by Run Type													
Run Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
Emergency Response (Mutual Aid)	3	4	6	6	9	6	5	9	9			6	63
Emergency Response (Primary)	135	153	156	134	169	150	167	170	70			168	1,472
Law Enforcement Assist	1		1	2	2			8	0			0	14
MIH Visit	1	1		1		1	1					0	5
Public Assistance/Other Not Listed	2		1	1	4	1		1	0			0	10
Standby	8	11	6	7	3	6	3	7	2			11	64
Support Services		2	2	1		1	2	3	0			3	14
<b>Total</b>	<b>150</b>	<b>171</b>	<b>172</b>	<b>152</b>	<b>187</b>	<b>165</b>	<b>178</b>	<b>198</b>	<b>81</b>			<b>188</b>	<b>1,642</b>

Mutual Aid Provided-Clear Creek EMS

Month	Standbys	Calls
Jan-25	8	1
Feb-25	11	2
Mar-25	6	2
Apr-25	7	2
May-25	3	1
Jun-25	6	0
Jul-25	4	2
Aug-25	7	6
Sep-25	6	0
Oct-25	9	2
Nov-25	4	0
Dec-25	8	4
<b>Total</b>	<b>79</b>	<b>22</b>

Mutual Aid Received - Clear Creek EMS

Month	Standbys	Calls
Jan-25	2	0
Feb-25	6	1
Mar-25	2	0
Apr-25	5	0
May-25	6	1
Jun-25	1	0
Jul-25	4	0
Aug-25	4	0
Sep-25		
Oct-25		
Nov-25		
Dec-25	2	0
<b>Total</b>	<b>32</b>	<b>2</b>

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# Job Descriptions/Policy & Procedure Updates

## Emergency Overtime (EOT)

This directive will supersede Emergency on Call (EOC) Section 17 as it pertains to how emergency overtime will be administered.

According to the charter creating the Gilpin Ambulance Authority, the Authority must always provide a minimum level of service (three ALS Ambulances). Therefore, occasionally requiring employees to work hours outside of their regularly scheduled shifts becomes necessary. This guideline is intended to provide a mechanism by which everyone shares the burden of emergency overtime equitably.

Filling a vacant shift will follow the policy laid out in Gilpin Ambulance Authority's Standard Operating Guidelines (*Section 34, item number 16.2*). After a callout notification is unsuccessful in filling minimum staffing, the command staff will do the following:

1. Determine all employees who meet qualifications to fulfil the role.
2. Determine the employee with the lowest overtime hours worked in the current year. If more than one is tied, the most recent date of hire will be the tie breaker. If employees have the same date of hire, it will be the employee with the least recent overtime shift. An employee will not be placed on a shift that is longer than 96 hours.
3. If an employee is contacted for an emergency overtime callout and has an extenuating circumstance, they may be released from the obligation. The employee will then be placed on a list and will be first up for the next emergency overtime callout. Recorded vacation time will preclude an employee from receiving an emergency overtime callout. Excessive declines will be looked at by command staff and may lead to disciplinary action.
4. The First Due overtime hours worked report will be used to determine the person who has fewest overtime hours worked. This will be a year-to-date report. New employees will have the number of overtime hours of the person who has the fewest overtime hours added to their overtime report so they will not be forced to remain at the top of the overtime list despite any overtime already picked up.
5. It is recommended that employees sign up and work overtime at their convenience to lessen their chance of emergency overtime.

6. Command staff may contact employees who are next for an emergency overtime callout and advise them that they may be contacted. They will be directed to prepare for a phone call notification regarding emergency overtime.
  
7. To view the current rankings list, reach out to the on-duty supervisor. As software implementation advances, the ranking will be made available to be checked at employees convenience.



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## Captain

Gilpin Ambulance Authority maintains job descriptions for each position in the department's organizational structure. Upon hiring or promotion, all employees will be provided with the description of the position into which they have entered. Job descriptions will contain, but will not be limited to:

- Position title
- Description of basic position functions and duties
- Reporting relationships and authorities
- Required knowledge, skills, and physical and mental abilities

Job descriptions are not to be construed as a contract, except as required by law, and do not function as a limit to the duties which can be assigned to the employee.

All qualifications listed in the "Additional Qualifications" section must be obtained within one year of hiring or promotion unless otherwise indicated. Employees who fail to obtain all "Additional Qualifications" within the appropriate timeframe or fail to maintain those certifications throughout the duration of their employment with GAA will be subject to disciplinary action up to and including termination for failure to meet the requirements of their position.



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## Captain

<b>Supervisor</b>	Deputy Chief of Operations
<b>Directs</b>	Full-time and PRN EMTs, AEMTs, and Paramedics
<b>FLSA Status</b>	Non-Exempt
<b>Pay Range</b>	\$74,459.67 - \$101,208.64

### Job Qualifications

- Current CDPHE Paramedic Certification or Licensure
- Current CDPHE EMS Instructor Certification (preferred)
- Current Colorado Driver's License with an acceptable driving record
- Must not appear on CMS exclusion list
- AHA BLS for Healthcare Providers Certification (Instructor preferred)
- Advanced Cardiac Life Support (ACLS) Certification (Instructor preferred)
- Critical Care Paramedic or Flight Paramedic Certification (preferred)
- NAEMT Affiliate Faculty (preferred)
- Bachelor's degree in a healthcare or business-related discipline preferred

### Additional Qualifications (within one year of appointment)

- Pediatric Advanced Life Support (PALS) Certification (Instructor preferred) or Emergency Pediatric Care (EPC) Certification (Instructor preferred)
- EVOC Certification (Instructor preferred)
- FEMA NIMS ICS 100, 200, 300, 400, 700, and 800

### Essential Duties Functions and Responsibilities

*(The duties listed are intended only as illustrations of the various types of work that may be performed and are in no way construed or perceived to be exhaustive. The employee may also be required to perform additional functions and duties as assigned.)*

Under the direction of the Chief, the responsibilities of employees in this classification include, but are not limited to:

- All functions listed in the Full-Time Paramedic job description
- Supervision of the assigned shift and all operational functions of GAA while on duty
- Respond to select calls for service as an additional provider per GAA Standard Operating Guidelines
- Serve as a productive member of the leadership team
- Promote a sense of camaraderie and goodwill amongst the employees, leadership, and partner organizations
- Serve as a liaison between partner agencies and GAA
- Coordination, scheduling, instruction, and documentation of training for all GAA employees and partner organizations including the maintenance of the electronic learning management system
- Onboarding of new employees
- Coordination and management of the Field Training Officer program
- In cooperation with the Clinical Captain, develop, coordinate, and maintain a credentialing process for new providers coming into the organization
- Tracking of all staff licensures and certifications as required by their respective job descriptions
- Evaluation and incorporation of new assessment and treatment methodologies, equipment, and technology into clinical practice



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### **Subject Matter Expert Assignment-**

**At the discretion of the Chief, a Captain maybe assigned to fill the role of Training Captain, Logistics Captain, or Clinical Captain.**

### **Additional Duties Functions and Responsibilities by position**

#### **Training Captain**

- Coordination, scheduling, instruction, and documentation of training for all GAA employees and partner organizations including the maintenance of the electronic learning management system
  - Onboarding of new employees
  - Coordination and management of the Field Training Officer program
  - In cooperation with the Clinical Captain, develop, coordinate, and maintain a credentialing process for new providers coming into the organization
  - Tracking of all staff licensures and certifications as required by their respective job descriptions
  - Evaluation and incorporation of new assessment and treatment methodologies, equipment, and technology into clinical practice
  - In cooperation with the Clinical Captain, Medical Director, and hospital EMS Coordinators, develop an education and training plan based on trends in QA/QI and new research
  - Related duties as assigned by the Chief
- 

#### **Logistics Captain**

- Ordering, stocking, and inventory of all supplies and equipment
  - Maintenance of the electronic inventory and maintenance tracking platform (OperativeIQ)
  - Assist the Chief with purchasing of capital items
  - Monitoring and coordination of all maintenance for company vehicles and equipment
  - Coordinate the ordering of uniforms and equipment for incoming and current employees
  - Coordinate committees for equipment selection
  - In cooperation with the Training Captain, develop educational materials for the use of all department equipment
  - Related duties as assigned by the Chief
- 

#### **Clinical Captain**

- Build and publish the schedule.
  - In cooperation with the Training Captain, develop, coordinate, and maintain a credentialing process for new providers entering the organization.
  - Develop and implement a Quality Assurance plan in conjunction with the Medical Director
  - Perform chart review, provide constructive feedback to field providers, and refer cases to the Medical Director as needed.
  - In conjunction with the Training Captain, Medical Director, and hospital EMS Coordinators, develop an education and training plan based on trends in QA and new research.
  - Schedule and perform clinical incident reviews alongside the Medical Director
  - Develop and implement an Infection Control Plan for the department.
  - Serve as the Chairperson for the Gilpin County EMD Task Force.
- 

### **Required Knowledge, Skills, and Abilities**

- Requires effective verbal and written communication skills as well as the ability to convey information clearly to large groups
- Requires the ability to maintain confidentiality regarding internal processes
- Requires the ability to function in a supervisory capacity for a group of workers including the ability to make decisions on procedural and technical levels
- Requires the ability to read, speak, perform basic mathematics, and operate and control the actions of equipment and machinery



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- Requires the ability to resolve conflicts between personnel and conflicts with other individuals with which the Captain may have disagreements or differences
- Requires the ability to follow the proper chain of command when addressing internal and external issues
- Requires the ability to accept constructive criticism and correction from leaders, peers, and subordinates without taking offense or taking criticism personally
- Requires the ability to use computer software for operational and clinical tasks
- Requires the ability to demonstrate critical thinking and strong organizational skills
- Requires the ability to process information and complete tasks in a timely manner
- Requires the development of a service mindset regarding leadership

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#### **Work Environment, Physical Demands**

- **Physical Ability:** The tasks involved in this position require the ability to exert very heavy physical effort in very heavy work, typically involving some combination of walking, climbing, balancing, stooping, kneeling, crouching, crawling, and the lifting, carrying, pushing, and pulling of heavy objects and materials up to and sometimes above 100 lbs in weight.
- **Environmental Factors:** Performing the functions of this position may risk exposure to extreme heat, extreme cold, other extreme weather conditions, strong odors, smoke, strong and/or toxic chemicals, and dust or pollen.

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#### **ADA Compliance Statement**

The human-resources goal of GAA is to select and retain the best qualified applicant for each available job. An applicant's or employee's disability will not remove the application from consideration or current employee from his/her job if the applicant or employee is able to perform the essential functions of the job with or without reasonable accommodation unless such accommodation will result in undue hardship for GAA or pose a safety risk to the applicant, employee, or others. GAA complies with the American with Disabilities Act. If you require special accommodation in order to apply for this position, please contact Human Resources.

- In conjunction with the Training Captain, Medical Director, and hospital EMS Coordinators, develop an education and training plan based on trends in QA and new



495 Apex Valley Rd. / PO Box 638

Black Hawk, CO 80422

Phone: (303) 582-5499

Fax: (303) 582-3390

## Job Description Acknowledgement

The job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Xxxx Xxxxxx  
Chief

\_\_\_\_\_  
Chief Signature

\_\_\_\_\_  
Date of Issue

### Employee Acknowledgment

I have read this job description (or had it read to me) and fully understand all my job duties and responsibilities. I am willing and able to perform the duties and responsibilities as outlined, with or without reasonable accommodation. I understand that my job duties and responsibilities may change on a temporary or regular basis according to the needs of my location or department, and if so I will be required to perform such additional duties and responsibilities. If I have questions about job duties not specified on this description that I am asked to perform, I should discuss them with my immediate Supervisor or the Chief.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

## CYLINDER PRODUCT SALE AGREEMENT

Airgas USA, LLC, with offices at 4810 Vasquez Blvd., Denver CO 80216 ("Seller") and Gilpin Ambulance, with offices at 495 Apex Valley Rd. N, Black Hawk, CO 80422 ("Buyer"), for and in consideration of the mutual promises and covenants set forth herein and intending to be legally bound thereby, agree as follows:

1. **Requirements.** Buyer shall buy from Seller, and Seller shall sell to Buyer, all of Buyer's total present and future requirements of industrial, specialty, and medical gases, in gaseous and/or liquid form ("Product(s)") in cylinders or dewars ("Cylinders"). Products shall be for Buyer's use at listed location(s) and at any relocated, expanded, or new Buyer location(s), upon the terms and conditions in this Agreement, including, without limitation, any rider or amendment to this Agreement. The Products shall be for Buyer's own use, and not for resale, unless the parties execute a resale addendum. Buyer shall not transfill Products from any gas or liquid storage vessels or other equipment ("Equipment") or cylinders provided by Seller into other containers unless the parties execute a transfill addendum.
2. **Term.** This Agreement shall be effective as of January 15, 2026 ("Effective Date"). The initial term of this Agreement shall be three (3) years and shall commence upon the Effective Date ("Initial Term"). Thereafter, this Agreement shall automatically renew for successive one year terms (a "Renewal Term") unless terminated at the end of the then-current term upon not less than twelve months' written notice by either party. The Initial Term and any Renewal Terms shall be the "Term." Seller shall have the right to terminate this Agreement and recover the possession of the Cylinders, if Buyer fails to abide by any terms of this Agreement, including but not limited to, the failure to pay any amounts owed when and as due.
3. **Payment Terms.** The pricing for Products purchased hereunder, which may be adjusted by Seller from time to time, shall be as set forth in this Agreement or any rider or amendment hereto. Buyer shall make payment in full by cash, check, wire transfer or CTX formatted ACH by the thirtieth day following the date of invoice. Continued open account credit is subject to Seller's assessment of Buyer's financial condition and ability to pay. In the event Buyer fails to make any payment when and as due, Seller may (a) cease all Product deliveries; (b) require Buyer, as a condition of receiving deliveries, to prepay for such deliveries and pay past due amounts as specified by Seller; (c) collect from Buyer on any delinquent balance interest at the rate of one and one-half percent per month or, if less, the maximum rate permitted by law; and/or (d) remove any Cylinders provided by Seller and terminate, in whole or in part, this Agreement.
4. **Charges.** Buyer shall pay (a) Seller's itemized charges set forth in this Agreement, including, without limitation, any rider or amendment to this Agreement and (b) any surcharges that Seller may assess due to (i) extraordinary, emergency or other unanticipated increases in the cost of manufacturing, purchasing, supplying or distributing Product and/or (ii) Product shortages (collectively, "Charges"). Charges are not subject to Section 9 (Price Changes) and may be amended or others may be added at Seller's discretion. None of the Charges represents a tax or fee paid to or imposed by any governmental authority, and all of the Charges are retained by Seller. Seller may not have specifically quantified the relationship between such Charges and the actual costs associated with such Charges, which can vary by Product, service, time and place, among other things.
5. **Cylinders and Rental Fees.** Seller shall maintain records of all Cylinder deliveries and returns hereunder and shall charge Buyer rental at the rate set forth on the riders attached hereto, which rate(s) may be adjusted from time to time. If not listed on a rider, rental fees will be priced at market rate. Buyer shall keep all Cylinders in secure locations. Buyer shall return to Seller, in a good and non-contaminated condition, all Cylinders delivered to it, with valves closed, complete with caps and fittings, and shall pay to Seller the replacement value for a new Cylinder of that type of any contaminated, lost or damaged Cylinder, cap or fitting. Buyer shall not permit Cylinders to be filled with any product not furnished by Seller. The total or partial destruction or loss of any of the Cylinders shall not release or relieve Buyer from the duty to pay the rental fees set forth herein. The Cylinders shall at all times remain the property of Seller. Buyer shall at all times keep the Cylinders free of all claims, liens, and encumbrances.
6. **Taxes.** Buyer shall be responsible for all applicable taxes related to or arising from this Agreement.
7. **Compliance/SDS.** Buyer shall instruct its employees and agents to comply, and at all times Buyer shall comply, with all applicable federal, state and local statutes, regulations and laws regarding the safe handling, transportation and use of the Products, including without limitation all relevant reporting obligations under the Emergency Planning and Community Right-To-Know Act, the Occupational Safety and Health Act. Buyer acknowledges and agrees that Seller has provided Buyer with all relevant Safety Data Sheets (SDS). Additional SDSs and copies are available: (i) at the local Airgas branch or (ii) by logging on to [www.airgas.com/sds-search](http://www.airgas.com/sds-search). Buyer understands that the Products must not be used without first consulting the SDS.
8. **Buyer's Responsibilities.** Products are sold on the condition that they be handled, used and disposed of in conformance with recognized industry and professional standards, including those related to the protection of human health and the environment. Buyer acknowledges that there are hazards associated with the use of the products, that it understands such hazards, and that it is the responsibility of buyer to warn and protect all those exposed to such hazards. It is Buyer's responsibility to ensure that: (i) the use of the Products complies with all applicable laws, codes and regulations for the relevant jurisdiction; and (ii) the Products are safe for the intended use and are handled in a safe and professional manner. Buyer shall have the sole responsibility for determining the suitability of any of seller's products for the use contemplated by Buyer.
9. **Price Change.** If Seller increases the price for a Product sold under this Agreement, such increase shall become effective fifteen (15) days after written notice is given to Buyer. If within fifteen (15) days of receiving such notice, the Buyer furnishes Seller with a copy of a bona fide firm, written offer to sell such Product under similar circumstances at prices lower than such revised prices, Seller shall have fifteen (15) days within which to, at Seller's sole option, either meet the lower price or revert to the Buyer's price in effect before the price increase. If Seller agrees to meet a lower pricing offer or reverts to the price in effect at time of increase, this Agreement shall renew for a period equal to the length of the initial term. If Seller does not exercise its option to adjust the price, Buyer may terminate this Agreement by giving Seller thirty (30) days' prior written notice of such termination.
10. **Warranties.** Seller warrants that, at the time of delivery, all Products furnished hereunder shall comply with Compressed Gas Association (CGA) guidelines. **SELLER SPECIFICALLY DISCLAIMS ANY OTHER EXPRESS OR IMPLIED STANDARDS, GUARANTEES OR WARRANTIES, INCLUDING ANY WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR NON-INFRINGEMENT AND ANY WARRANTIES THAT MAY BE ALLEGED TO ARISE AS A RESULT OF CUSTOM OR USAGE. SELLER MAKES NO WARRANTIES OF ANY KIND FOR ANY TECHNICAL ADVICE PROVIDED BY SELLER TO BUYER. SELLER ASSUMES NO OBLIGATION OR LIABILITY FOR ANY TECHNICAL ADVICE GIVEN BY SELLER WITH REFERENCE TO THE USE OF PRODUCTS OR RESULTS WHICH MAY BE OBTAINED THEREFROM, AND ALL SUCH ADVICE IF GIVEN AND ACCEPTED IS AT BUYER'S SOLE RISK.**
11. **Remedy; Limitation of Liability.** **SELLER'S SOLE LIABILITY AND BUYER'S SOLE REMEDY FOR ANY DAMAGES, INCLUDING BUT NOT LIMITED TO DAMAGES RESULTING FROM PRODUCTS, DELIVERY OF NON-CONFORMING PRODUCTS, SELLER'S FAILURE TO DELIVER SUCH PRODUCTS, OR SERVICES PROVIDED BY SELLER SHALL BE LIMITED TO, AT SELLER'S OPTION, THE REFUND OF THE PURCHASE PRICE OR REPLACEMENT OF THE PRODUCT OR SERVICE IN QUESTION. SELLER SHALL NOT BE LIABLE FOR INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL AND/OR PUNITIVE DAMAGES, ARISING OR ALLEGED TO ARISE OUT OF OR IN CONNECTION WITH ITS PERFORMANCE HEREUNDER OR WITH ANY PRODUCT OR CYLINDER SOLD OR LEASED HEREUNDER. THE LIMITATIONS CONTAINED IN THIS SECTION SHALL APPLY REGARDLESS OF WHETHER THE CLAIM FOR DAMAGES IS BASED ON BREACH OF CONTRACT, BREACH OF WARRANTY, TORT OR OTHERWISE, AND SHALL APPLY EVEN WHERE SUCH DAMAGES ARE CAUSED IN WHOLE OR IN PART, BY THE NEGLIGENCE, GROSS NEGLIGENCE OR ACTS AND OMISSIONS OF THE PARTY CLAIMING DAMAGES OR THE PARTY FROM WHOM DAMAGES ARE SOUGHT.**
12. **Indemnification.** Buyer shall indemnify, defend and hold Seller harmless against all claims, suits, actions, liabilities, costs, attorney's fees, expenses, damages, judgments or decrees by reason of any personal injury (including death) or property damage arising out of Buyer's use of Seller's Products, except to the extent that such personal injury or property damage is due to the sole negligence of Seller.
13. **Attorneys' Fees.** In the event that an attorney must be employed for the collection of any amount due hereunder, or with any failure of Buyer to abide by the terms of this Agreement, Buyer shall pay all such reasonable attorneys' fees.

14. **Excuse of Performance; Allocation.** Seller shall not be liable for failure to perform if prevented by circumstances beyond its reasonable control. If Seller is unable to supply Products to Buyer, then Buyer may obtain replacement products from other sources for that period of time during which Seller is unable to supply Buyer. This right is subject to Seller's prior written consent, which shall not be unreasonably withheld. If sufficient Product is not available from Seller's normal source of supply for any reason, Seller may allocate Product among its own requirements and its customers. Seller will make reasonable efforts to obtain additional Product from other sources, provided Buyer shall pay all additional costs associated with such Product.

15. **Governing Law, Dispute Resolution; Class Action and Trial by Jury Waiver.** This Agreement shall be governed by and construed in accordance with the substantive law of the State of Delaware, without regard to its conflict of laws principles. Prior to either party filing a lawsuit, except to prevent the running of any applicable statute of limitations, all disputes and claims regarding this Agreement shall be submitted to non-binding mediation. If the parties cannot agree on a mediator, one will be selected pursuant to American Arbitration Association rules. **BOTH PARTIES HERETO HEREBY WAIVE ALL RIGHT OR ENTITLEMENT TO TRIAL BY JURY IN CONNECTION WITH ANY DISPUTE THAT ARISES OUT OF OR RELATES IN ANY WAY HERETO OR TO PRODUCT SUPPLIED HEREUNDER. ANY CLAIM MUST BE BROUGHT IN THE RESPECTIVE PARTY'S INDIVIDUAL CAPACITY, AND NOT AS A PLAINTIFF OR CLASS MEMBER IN ANY PURPORTED CLASS, COLLECTIVE, REPRESENTATIVE, MULTIPLE PLAINTIFF, OR SIMILAR PROCEEDING ("CLASS ACTION"). THE PARTIES EXPRESSLY WAIVE ANY ABILITY TO MAINTAIN ANY CLASS ACTION IN ANY FORUM.**

16. **Notices; Acceptance.** Unless otherwise provided herein, all notices shall be in writing, addressed to the intended recipient at the address above or such other address as the recipient may provide, and shall be deemed to have been given (i) on the date such notice is hand delivered, sent by overnight courier providing proof of delivery, or sent by email to an address provided by the recipient for such purpose; or (ii) two (2) business days after being deposited with the United States Postal Service, if sent by U.S. mail. Notwithstanding the foregoing, a notice of termination under Section 2 (Term) hereof must be given by overnight courier providing proof of delivery. Buyer represents that Buyer is contractually free to enter into this Agreement and to perform hereunder. Buyer shall fully indemnify, hold harmless, and defend Seller (and its employees, officers, directors, agents, and affiliates) from and against any and all claims, demands, actions, suits, damages, liabilities, losses, settlements, costs and expenses (including but not limited to reasonable attorney's fees) (collectively, "Claims" and each a "Claim") which arise out of or relate to Buyer's representation in this Section 16, in each case whether or not such Claim has any merit. This Agreement with any riders and/or amendments represents the entire Agreement between Seller and Buyer in relation to the sale of Products. Amendments to this Agreement shall be in writing and no acceptance by Seller of any purchase order, acknowledgment, or other document specifying different and/or additional terms or conditions shall be effective. This Agreement shall inure to the benefit of Seller and Buyer and their respective successors and assigns. **The parties hereto, by their authorized representatives, have caused this Agreement to be signed as of the day and the year accepted by Seller below.**

GILPIN AMBULANCE (Buyer)

Accepted By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_ /Authorized Representative

Date: \_\_\_\_\_

Email: \_\_\_\_\_

AIRGAS USA, LLC (Seller)

Submitted By: Dawna Manerbino

Accepted By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_



**Rider to Cylinder Product Sale Agreement between Gilpin Ambulance and Airgas USA, LLC,  
with an Effective Date of January 15, 2026**

**Buyer's Locations:** 495 Apex Valley Rd. N, Blackhawk, CO 80422  
7457 Blackhawk Blvd., Black Hawk, CO 80422  
116 Lawrence St., Central City, CO 80427  
19126 Highway 119, Blackhawk, CO 80422

Product	Description	Price/Cylinder	Cylinder Size	Daily Rental Fee
OX USPDAWB	Medical Oxygen	\$22.00	D	\$0.22
OX USPDAWBEMS	Medical Oxygen	\$22.00	D	\$0.22
OX USPEAWB	Medical Oxygen	\$24.00	E	\$0.22
OX USP125	Medical Oxygen	\$30.00	125	\$0.30
OX USP200	Medical Oxygen	\$36.00	200	\$0.30
OX USPDA	Medical Oxygen	\$22.00	D	\$0.22

\*All other Products not listed but purchased by Buyer from Seller under the Agreement will be priced at market level as determined by Seller, including daily rental fees.

**Additional Requirements:** Should there be a material increase in Buyer's requirements for any of the Products set forth on this Rider, as compared to Buyer's requirements at the inception of the Agreement, Seller shall not be obligated, but shall have the right at its option, to deliver Product that exceeds such original amount. If, to meet such additional requirements, Seller must obtain Product from alternative sources of supply, Buyer shall pay all additional costs associated with such additional supply.

**CHARGES**

Hazmat Charge (Product) is \$10.00 per Delivery

Hazmat Charge (Cylinder Rental) is \$5.00 per Monthly Invoice

Delivery Charge is \$50.00 per Delivery

Fuel Charge is Variable

Energy Charge is Variable

**AGREED TO AND ACCEPTED BY:**

<p><b>GILPIN AMBULANCE (BUYER)</b></p> <p>By: _____</p> <p>Printed Name: _____</p> <p>Title: _____/Authorized Representative</p> <p>Date: _____</p>	<p><b>AIRGAS USA, LLC (SELLER)</b></p> <p>By: _____</p> <p>Printed Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>
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## Ambulance Replacement Cycle

The ambulance will spend the first part of its in-service life as a primary ambulance. After a specified time, the ambulance will be moved to reserve status where it will function as a backup for the primary ambulances.

The ambulance in-service timeframe will be for 10 years. The ambulance will function as a primary ambulance for 4 years then will spend 6 years in reserve. Due to lead time on replacing an ambulance, 3 years prior to ambulance retirement a formal replacement plan will be developed. This can consist of remounting the ambulance box on a new chassis or the purchase of a new ambulance. Decision will be made based on the condition of the current ambulance box, ambulance availability and current needs of the agency and fleet. 2 years prior to retiring the ambulance from service the formalized plan of replacement will be enacted.

Below is the current ambulance replacement schedule:

<b>Unit Number:</b>	<b>112</b>	<b>115</b>	<b>117*</b>	<b>119</b>	<b>111</b>	<b>114</b>
<b>Primary in-service date:</b>	Mar-15	Oct-16	Jan-18	Jul-23	Nov-24	Jan-25
<b>Estimated reserve date:</b>	Mar-19	Oct-20	Jan-22	Jul-27	Nov-28	Jan-29
<b><u>New ambulance replacement plan date:</u></b>	ASAP	Oct-23	Jan-25	Jul-30	Nov-31	Jan-32
<b><u>New ambulance order date:</u></b>	ASAP	Oct-24	Jan-26	Jul-31	Nov-32	Jan-33
<b><u>Ambulance retirement date: (by Plan)</u></b>	ASAP	Oct-26	Jan-28	Jul-33	Nov-34	Jan-35
<b><u>Ambulance retirement date: (by realistic conditions)</u></b>	Jul-27	Nov-28	Jan-29	TBD	TBD	TBD

495 Apex Valley Rd.  
PO Box 638  
Black Hawk, CO 80422



Main: (303) 582-5499  
Fax: (303) 582-3390  
admin@gilpinambulance.com

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# Accountant RFP Responses

	<b>Colorado CPA Company</b>	<b>Creative Planning Business Services</b>	<b>Crady, Puca &amp; Associates</b>	<b>NPFS Accounting</b>	<b>IUVO Systems</b>
<b>Location</b>	<b>Colorado</b>	<b>Nebraska</b>	<b>Colorado</b>	<b>Colorado</b>	<b>Maryland</b>
<b>Monthly (if provided)</b>		\$2,150.00	\$2,600.00	\$2,600.00	
<b>Hourly (if provided)</b>	\$135-\$240		\$105-\$205	\$65 - \$95	\$125-\$175
<b>Annual Budget Prep (if provided)</b>		\$9,000.00		\$1,000.00	
<b>Annual Audit Support (if provided)</b>		\$9,000.00		\$1,250.00	
<b>Grant Accounting (if provided)</b>				\$500.00	
<b>Onboarding Cost (if provided)</b>		\$3,500.00			
<b>Annual (if provided)</b>					\$120,100.00

Administration Declaration: I attest I do not know or have a working relationship with any of the above potential vendors. All information was obtained through an RFP process.



PRICE PROPOSAL PREPARED FOR

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GILPIN AMBULANCE AUTHORITY



December 10, 2025

CONTACT: CATHERINE DEMES MAYDEW  
Catherine.maydew@creativeplanning.com  
12925 W Dodge Road  
Omaha, NE 68154

402-829-5412

# Fee Proposal

We would be happy to discuss with the Gilpin Ambulance Authority how we arrived at our estimated hours and the rationale for this amount, based on our experience and past work.

Our proposed hours are an estimate. We promise to keep you well informed about the team's current work, thereby reducing the likelihood that the team will spend effort on work we believe is incorrect or does not add value. However, should we encounter a significant scope change, including changes to the current staffing at Gilpin Ambulance Authority, we promise not to proceed without your agreement to the discussion and the revised cost proposal.

SERVICE	BILLING	Cost
Monthly Accounting Services	Onboarding period (4 weeks)	\$3,500
	Monthly Ongoing**	\$2,150
Audit Preparation and Working with External Auditors	One-time, Annually	\$9,000
Budget Assistance - Up to 30 hours	Billed as used	\$12,000

## OUTLINE REQUIRED TERMS OF PAYMENT - BILLING AND COLLECTION EXPECTATIONS

Our fees are due as services progress and are generally billed monthly. CPBS utilizes an ACH process to ensure timely payment.

## OUT-OF-SCOPE PROFESSIONAL SERVICES

\*\* - Does not include reimbursement of all ordinary and necessary out-of-pocket expenses related to the Services for travel. These will be submitted with invoices/receipts for reimbursement requests as needed.

We do not surprise bill. Should you request additional services that exceed the minimum time during our engagement, we will provide an engagement letter with the specified fees and services only after we have verbally communicated and agreed. Additional special projects and consulting requested during the year will be billed at an hourly rate commensurate with the level of experience required.

We understand that the three most common reasons for a change to a fixed-price contract can occur in the following:

- ◆ The initial requirements did not contain sufficient detail or clarity.
- ◆ Requirements change due to new information and the project's needs (better ideas occur as work progresses).
- ◆ Functionality for a product may not have been sufficiently identified or known, and subsequently not built into the specifications for the project.

To this end, we also offer a 60-day re-evaluation to ensure we are providing you with the best possible service.

# THANK YOU.

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OUR APPROACH IS BASED ON A FIRM  
UNDERSTANDING OF THE GOVERNMENTAL AND  
NONPROFIT INDUSTRY.



PROPOSAL PREPARED FOR

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GILPIN AMBULANCE AUTHORITY



December 10, 2025

CONTACT: CATHERINE DEMES MAYDEW  
Catherine.maydew@creativeplanning.com  
12925 W Dodge Road  
Omaha, NE 68154

402-829-5412

# Table of Contents

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Letter of Transmittal .....	3
Executive Summary .....	4-5
Firm Background .....	6-8
Qualifications .....	
Client References .....	9-10
Dedicated Service Team .....	11-13
Understanding of Work to be Performed .....	14-16
Proposed Approach & Methodology.....	17-18
Additional Value-Added Services.....	19
Fee Proposal .....	separate packet

Bobby Putnam, Deputy Chief  
Gilpin Ambulance Authority  
495 Apex Valley Rd.  
Black Hawk, CO 80422

Dear Mr. Putnam,

On behalf of Creative Planning Business Services, I am pleased to submit this proposal in answer to the Gilpin Ambulance Authority RFP for Accounting Services. We appreciate the opportunity to bid on these services and your consideration of our firm.

Creative Planning Business Services (CPBS) is a full-service professional firm with offices in multiple states and a partner and member presence in Colorado. Our firm is uniquely positioned to provide expert services to Government clients. We are a leading firm, powered by experienced professionals, delivering business, financial, and technology solutions.

This proposal outlines the scope of services to be provided to Gilpin Ambulance Authority to strengthen financial operations, internal controls, and reporting processes. We also designed our approach to be grounded in the Government Finance Officers Association (GFOA) best practices, ensuring that all recommendations align with nationally recognized standards for transparency, efficiency, and accountability.

We are well-versed in local governments, cities, and authorities. We have a dedicated Public Services group that provides financial advisory services, and our CPA solutions team has provided audit and special tax services for over 50 years.

Within our Public Services line of business, we are equipped to serve our clients' day-to-day needs. Add to this our deep knowledge of government and nonprofit entities, and we are uniquely positioned to respond to your RFP. Our team brings both operational detail and strategic insight, ensuring your fiduciary responsibilities are addressed with rigor and accountability. You can then focus on Gilpin Ambulance Authority's core mission, where you do best!

We have designed a highly skilled team approach with individuals qualified to provide the proposed services. CPBS's strength lies in the talented individuals who comprise the entire firm. We will work to meet your deadlines. We promise to view this engagement as a collaborative partnership, not just a project. Our goal is to be your cherished advisor and a member of Gilpin Ambulance Authority's team.

This proposal is a firm and irrevocable offer for 90 days. The undersigned is authorized to make representations for the firm.

Sincerely,



Partner / Director of Public Services

# Executive Summary

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We appreciate the opportunity to support Gilpin Ambulance Authority in this critical initiative.

**Understanding of the services to be provided.** Thank you for the opportunity to present ourselves as a partner to Gilpin Ambulance Authority. It is our understanding that you are seeking competitive proposals from independent firms to provide outsourced accounting and finance services, as well as a new ERP system.

As sought-after experts in the government industry, we're confident that CPBS will be an integral part of your daily operations. We will work as your partner, providing the facts, figures, and information you need to make informed decisions. What sets us apart from our competition is our core values, but also the following:

**Respect for Your Time.** We will be straightforward with you on what we need for the project, including timing and deadlines. We will meet your expected timelines.

**Effective Communication.** You will work with professionals who are committed to communicating effectively and collaborating with you throughout the project. We will provide practical suggestions for operational and internal control improvements as needed and as situations arise, creating a positive two-way communication experience. We will always communicate effectively with you, your staff, and the governing body. CPBS understands this is a change for Gilpin Ambulance Authority. When a change occurs in your current financial operations, it can disrupt the consistent flow of business. We aim to mitigate this and keep business as usual during the transition.

**We are Grounded in World-Class Principles of Operational Excellence.** CPBS has a fact-based, data-driven philosophy of business improvement. We work to engage the right people to align the solutions that best fit your needs. We build trust, gain support, and accept the desired outcome.

**A Personalized Approach to Our Services.** Our process includes an agreed-upon schedule that works with your needs. The team will work with you to discuss any challenges, desires, and changes you need in the current system so we can design a plan to help you achieve your future strategies.

**Value for Time and Fees Invested.** Receiving value for your investment is critical in all governments. In addition to offering highly competitive fees, we work diligently to avoid incurring fee surprises. Our goal is to be your first call when you encounter organizational challenges, and our current clients report that this has helped them save time, reduce costs, and build confidence in resolving issues.

**Public Services (Government/Nonprofit) Finance Expertise.** We understand how political entities operate and how their operating environment is regulated. CPBS professionals are dedicated to your industry; we strive to be your trusted resource in all areas. Our dedicated team members include over **35** individuals who serve our government clients in all areas, from audit to consulting. Additionally, we have served clients in the public services sector since 1945 and pride ourselves on the firm's support for the nonprofit community through both office volunteer efforts and Creative Planning's Giving Back charitable grant requests program.

**Innovative thinking, project management training, Lean Six Sigma, and solutions-driven.** We solve problems. Whether that problem is technology, financial, or operations-related, we will find a way to help.

CPBS is leading the way with an Innovation Team, Project Management Training, and Lean Six Sigma training for staff.

**Our Philosophy** – To provide timely, quality services that exceed our clients' expectations. We do this by providing you with a **team of subject-matter** experts who truly understand your organization. We have resources and staff dedicated to **Channels (Public Services)** to provide actionable advice and practical solutions.

**Our Public Services Channel provides** a range of services, including outsourced accounting, and offers as much team support as our clients need. From part-time staffing to project work and full-service outsourced financial department services, we tailor our work to fit your needs. Additionally, our team includes payroll experts (software included), HR experts, and IT support from peripheral to "help desk" services. As full-service ERP implementors, we assess the best system to fit with our client's unique needs. We partner with favored vendors in the software industry to provide the best options to our clients.

As a member of the BDO Alliance, we leverage our collective strength to work with the best solutions, firms, and partners to deliver value to our clients every day.

Our GASB Attestation team supports our clients in implementing new pronouncements and preparing voluminous Annual Comprehensive Financial Reports. We can also offer institutional investments tailored to Investment Strategic Plans for our Public Service clients, as well as 403 (b) plans designed to meet your needs.

*We have an extensive background in working with clients through a strategic approach in all aspects; we don't just keep pace with the trends; we stay ahead of the curve. We are exploring new ways to reduce costs and operate more efficiently.*

How do we work? By scheduling, managing our people's time, and paying attention to our clients' needs, we are a full-service professional firm with experience in workload and project management. As a firm, we are organized and trained to manage multiple deadlines, including tax filings, compliance reporting, and project deliverables. We have been balancing and servicing clients' needs to provide a WOW experience for over 80 years.



# Firm Background

## WHO IS CREATIVE PLANNING

Since 1945, BerganKDV has been firmly rooted in the local communities we serve. As of 7/1/2023, BerganKDV, led by CEO Dave Hinnenkamp, has joined forces with Creative Planning LLC, one of the largest Registered Investment Advisors (“RIA”) in the country, to become **Creative Planning Business Services**.

Creative Planning Business Services (CPBS) remains rooted in exceptional client service and has expanded to offer a wide array of comprehensive business, financial, and technology solutions, including tax and audit, accounting, business advisory, wealth management, and more.

Creative Planning, LLC has over \$354 billion in combined assets under management and advisement across all 50 states and 65 countries as of December 31, 2024. Creative Planning, LLC, is an independent wealth management firm that offers a financial-planning-led investment management approach, including retirement, estate, trust, tax, and family office services, for individuals. Additionally, the firm provides 401(k)/403(b) and institutional investment services to public-sector clients.

## VISION AND VALUES



We continue to align the core values and sense of purpose of our Creative Planning team members with those of our firm. We hire based on our core values and manage performance through real-time feedback aligned with them. We’ve found that this work leads to more open conversations at Creative Planning, which in turn impacts employee engagement and client care.

By partnering with our team, we’ll not only provide an assessment of your current situation but also work closely with your team as often as requested, offering proactive advice and solutions to address everyday operational needs and concerns.

We have aligned our team around our core values and are driven by our commitment to helping clients and team members achieve their potential. We help clients achieve their goals through our value-creation process.

The results of this process have led to more robust client relationships – deeper trust, enhanced communication, and a reduction in time for all parties. This process is a key component of our strategy for supporting our clients in advancing their organizations.

## OUR BUSINESS LINES

Creative Planning Business Services offers a broad range of resources and expertise to meet clients' needs. This ensures the most effective and efficient results are delivered!



## ADDITIONAL ITEMS REQUESTED

There are no pending legal actions against our company.

We have no known potential conflicts of interest that would arise during the performance of services.

## ENGAGE™ | OUR PROVEN VALUE CREATION PROCESS

We have aligned our team around our core values and are committed to helping clients and team members achieve their potential. We help clients achieve their goals by leveraging our value-creation process. Results of this process have led to more robust client relationships - deeper trust, enhanced communication, and minimization of time for all. This process is a key component of our strategy for supporting our clients in advancing their organizations.



# Qualifications

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## CLIENT REFERENCES AND PROJECT DESCRIPTIONS

We encourage you to speak with our clients and hear the benefits and value they realize from working with us. We pride ourselves on providing tailored services that meet each client's unique needs.

**Aspen Valley Hospital, Aspen, Colorado:** \$151.5 million budget

We currently assist Aspen Valley Hospital with Accounts Payable managerial and processing resources in collaboration with the hospital's CFO.

David Brain – CFO - 619.606.6024 (cell)

**Omaha Inland Port Authority, Nebraska:** \$120 million budget

We currently serve as the Director of Finance and accounting staff for this newly formed Authority. We implemented NetSuite as the ERP system and KPay for payroll, providing all accounting and finance services for the authority. These services include budget and audit preparation, payroll processing, monthly financial reporting to committees and the board, and financial oversight of projects.

Michael Helgerson, MPA - OIPA Board Member - Executive Director – Metropolitan Area Planning Agency 402-444-6866 ext. 322

**City of Valley, Nebraska:** Size: 3,100 population. \$2.2 million FY25 Budget.

We have been serving the City as a consultant for system clean-up, audit preparation, and Treasurer training from 2023 to 2025. Additionally, we are preparing the City's Annual Audit Report and audit workpapers for external auditors.

Mayor Cindy Grove, Lori Sorensen, Treasurer. 402-359-2251 ext. 315

**City of La Vista, Nebraska:** Size: 16,746 population. \$71.8 million FY26 Budget.

We have served this client as an interim CFO during two different contract periods and as a consultant during their implementation of the new ERP system, with hands-on assistance. Additionally, we have prepared the City's ACFR for many years. The City of La Vista uses Workiva to compile the ACFR.

Interim CFO – September 2017 – March 2018 and September 2022 – March 2023

Project assistance: various times from March 2018 to April 2020.

Kevin Pokorny, Dir. Admin Services | Meg Harris, Dir. Finance 402-331-4343

**Omaha Douglas Public Building Commission, Nebraska:** \$10.5 million FY23 Budget.

Served as a consultant advisor for over 20 years and supported the Administrator, Board, and finance department in audit prep and accounting assistance. We also served as vCFO for one year. We assisted with bond placements, project accounting, accounting clean-up, and process improvement. Assisted with hiring,

## CLIENT REFERENCES AND PROJECT DESCRIPTIONS (CONTINUED)

training, and supporting the Chief of Accounting and Finance. This client works in an Oracle ERP environment. Project dates: 2002 – 2024.

Paul Cohen, Administrator. 402-444-5345

**Sarpy County, Nebraska:** \$174 million FY25 Budget.

We currently serve as consultants to the Fiscal and Budget Office, assisting with annual audit workpapers and financial reporting. During 2019-2020, we provided support to the Treasurer's Office on multiple projects. Assisted with the full implementation of the cash management system, assisted as Treasurer's Office Manager during leave of absence, reconciling multiple complex bank reconciliations during automation of the cash management system. Additional services included: a process redesign project of the tasks in the Treasurer's office.

Dan Toleikis, CFO. 402-593-5958

**City of Pine City, Minnesota:** Size: 3,130 population. \$2.2 million FY23 Budget.

We served as an Outsourced Treasurer for 18 months. Assisted in selecting ERP, Asset Management, HR/PR system, and implementation manager. Closed the books, prepared audit work papers, and managed the audit for two years during the finance department reorganization. Project dates: 2021-2022.

## DEDICATED SERVICE TEAM

**CPBS has a personalized team of professionals to meet your unique needs.** Your CPBS team has extensive experience working with nonprofit and governmental organizations. This translates into a greater ability to understand your unique organization. Our Public Services Channel is a vertical featuring industry experts who cover the unique accounting needs of public services clients. Specialists who dedicated themselves to serving your needs, all housed within the “Public Services Channel”. Just a few of our members are:



### **Catherine Demes Maydew, CPA, MBA, Partner, Director of Public Services**

Catherine has extensive experience working with public service clients, including nonprofits, government entities, schools, hospitals, and cities. A seasoned certified public accountant, Maydew is a **Six Sigma Green Belt** and Agile-certified.

Catherine began her career in public accounting and most recently ran her own consulting firm for 17 years, serving government and nonprofit clients. In her role at CPBS, now in her fifth year, she works with nonprofit and government clients to provide business structure and management advice by assisting with

business process redesign, software/system implementation, strategic planning, budgeting assistance, and leading a team of outsourced accounting professionals to provide the skills needed to support clients.

Catherine’s depth of experience and her ability to see into the weeds from the tree tops aids in providing better process solutions, connecting automation to manual processing, proven accounting advice, and connecting the dots to line up better people, processes, and technology to allow clients to drive their organization by looking through the front windshield and not have to worry about what’s in the review mirror.

A graduate of DePaul University with a bachelor’s degree in accounting, Catherine also holds an MBA from Creighton University with an emphasis in IT. Catherine is a member of the American Institute of Certified Public Accountants and the Government Finance Officers Association and serves as the nonprofit committee chair for the Nebraska Society of CPAs.

Catherine is a sought-after adjunct professor for Nonprofit and Government Accounting at universities.

[Catherine Demes Maydew | LinkedIn](#)



### **Stacy Robinson, Controller, Outsourced Business Accounting, Public Services**

Stacy Robinson is a seasoned professional with over 17 years of experience in nonprofit services. Throughout her career, she has developed a strong reputation for managing complex financial processes, ensuring compliance with nonprofit regulations, and providing strategic financial guidance to mission-driven organizations. Stacy’s passion for nonprofit work has made her a trusted advisor, helping clients maximize resources and achieve their organizational goals.

Her professional journey includes leadership roles in nonprofit organizations, where she successfully navigated financial reporting, budgeting, grant management, and audits. Stacy’s keen eye for detail, combined with her deep understanding of nonprofit accounting standards and financial sustainability practices, has enabled her to drive efficiency and transparency in financial operations.

Stacy has achieved her CPA certification, further enhancing her ability to provide expert financial guidance. She is committed to ongoing professional development and stays current with best practices in nonprofit and government accounting. [Stacy Robinson | LinkedIn](#)



**Penny Snyder, Supervising Accountant - Outsourced Business Accounting, Public Services**

Penny moved to Omaha from North Carolina in 2018 and joined CPBS in 2020. In her role, she works closely with nonprofit and government clients to support their accounting needs. She is known for her excellent rapport with clients, her detail-oriented approach, her ability to listen to clients' needs, her role as a helpful resource, her patience during client training, and her emphasis on meeting deadlines.

Penny has been a sought-after client service provider, serving in various roles to support our governmental clients over the years. These roles have included serving as a Treasurer's office manager, reconciling complex bank accounts, and implementing cash management systems. She has also served as an outsourced payroll specialist, utilizing various payroll and accounting software.

With over 30 years of experience working with small to medium-sized organizations, Penny Snyder is a seasoned professional. Her certifications as a QuickBooks ProAdvisor, her nonprofit certificate from BDO, and her expertise as a Bill.com Expert underscore her qualifications.



**Kim Austin, Solution Sales Leader – Outsourced Business Accounting**

Kim Austin's career spans over 20 years, during which she has gained extensive experience in accounting, document management, workflow, sales tax compliance, ERP, and cloud technology. Her industry recognition, including being named four times to Accounting Today's Top 100 Most Influential People in Accounting list, and her six-time CPA Practice Advisor 40 Under 40 honoree status, highlight her expertise.

Kim's passion is delivering amazing service to her clients and her partners. Find her on Twitter & Instagram @RealCreativeKim, or follow her.

Blog: [www.viewfrommyshoes.com](http://www.viewfrommyshoes.com). [Kim Austin | LinkedIn](#)

## ADDITIONAL TEAMS

We will also engage staff and senior associates to perform services as needed. These individuals, all under the direct supervision of our directors and managers, bring extensive experience in assessment, security, technology, and consulting engagements. If necessary, we plan to engage our Business Intelligence and Analytics subject matter experts to assist where they are most effective.

## OUR PROFESSIONAL AFFILIATIONS

We are members of the AICPA Government Audit Quality Center, AICPA Employee Benefit Plan Audit Quality Center, American Institute of CPAs, the Nebraska Society of CPAs, and the Government Finance Officers Association (GFOA). Our employees also demonstrate strong commitment to the community and industry, as evidenced by their active participation on various local boards.

## OUR TRAINING SERVICES

Our Government (GASB) Team hosts an annual conference covering accounting and auditing (A&A) updates and other government hot topics, where we welcome both clients and prospects.

Creative Planning Business Services' team members have also provided the following training recently:

- ◆ Podcast: Best Metrics for Government Services - [Best Metrics | Best Metrics for Government Services](#)
- ◆ Webcast on High Functioning Finance in a New World for Nonprofit Organizations
- ◆ Webcast on Succession Planning for Executive Directors and Key Employees
- ◆ Training sessions for clients on the topic of the risk assessment process
- ◆ Succession Planning for Executive Directors and Boards - Habitat for Humanity Iowa January 2024 Conference.
- ◆ The Role of Audit Committees in Internal Controls - presented at both the Nebraska Society of CPA's Annual Nonprofit Conference (June 2023) and the Great Plains Government Finance Officers Association Fall Conference (October 2023).
- ◆ Webinar on Mergers and Acquisitions for Nonprofit Organizations - Nonprofit Association of the Midlands, September 2025.
- ◆ Beyond the Numbers: Creating a Culture of Accountability and Fraud Prevention - presented at the Great Plains GFOA Fall Conference (October 2025) and requested to be presented at the Nebraska Municipal Clerk Institute and Academy - March 2026.

# Understanding of Work

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We understand that Gilpin Ambulance Authority is seeking qualified CPA firms with extensive experience representing municipal entities to provide professional accounting and financial services. With our team's vast knowledge and proven track record, we are fully qualified to provide the services and support Gilpin Ambulance Authority needs as you continue to grow the organization.

We are fully qualified to provide the services and support that Gilpin Ambulance Authority needs as the organization continues to grow. Our work includes an onboarding process that allows us to gain a thorough understanding of your financial operations and document the specific needs of this position for the relevant period. We are committed to understanding and meeting your unique needs.

Change is difficult in organizations. Moving from one accounting team to another can sometimes feel worrisome. We have learned to be this bridge, helping an organization transition from the known to the new team by drawing on past practices and building for the future. You can trust us to handle this transition with care and professionalism.

Our outsourced accounting model is built on a collaborative team approach. We are strategically staffed to deliver the right level of expertise for each accounting function outlined below. All assigned personnel will operate under the direct supervision of Catherine Demes Maydew and receive ongoing training to ensure they deliver accurate, up-to-date financial reports. We are not simply bookkeepers—we are credentialed accountants with deep expertise in serving public-sector clients.

## ONBOARDING

At CPBS, every client engagement begins with a structured and strategic onboarding process. For Gilpin Ambulance Authority, our onboarding will be executed with precision and purpose to ensure a smooth transition.

- ◆ We will collaborate with the outgoing accounting team to gain a comprehensive understanding of Gilpin Ambulance Authority's current accounting, finance, and reporting protocols.
- ◆ We will gather the vital information and documents that are needed for us to help the organizations drive their missions forward and continue with daily operations as if a change in accounting services had not occurred.
- ◆ We will conduct one-on-one meetings with Gilpin Ambulance Authority's staff members to validate and expand upon the operational insights provided, ensuring we understand the full scope of each role.
- ◆ We will engage directly with Gilpin Ambulance Authority board leadership to clarify their expectations and define the level of support they require from this position.
- ◆ Together, we will design a detailed operating plan that ensures continuity and delivers consistent, high-quality support to all Gilpin Ambulance Authority areas that depend on finance operations.
- ◆ We will develop and implement the new ERP system of NetSuite and build it with the unique needs of Gilpin Ambulance Authority based on our work above to ensure that we provide best practices in controls and reporting.

This approach reflects our commitment to operational excellence and our deep expertise in municipal finance leadership.

## OUTSOURCED ACCOUNTING SERVICES- MONTHLY

Our firm will provide comprehensive accounting and bookkeeping services to meet the District's needs as outlined in the scope of work. Below is our approach to fulfilling each requirement:

### **Maintain and reconcile the general ledger and subsidiary accounts**

- ◆ Ensure accurate posting of transactions.
- ◆ Perform monthly reconciliations of all subsidiary ledgers to the general ledger.
- ◆ Review entries for compliance with GAAP and District policies.

### **Reconcile bank accounts and bank statements**

- ◆ Conduct monthly bank reconciliations for all accounts.
- ◆ Investigate and resolve discrepancies promptly.
- ◆ Provide reconciliation reports for review by the District Manager.

### **Prepare monthly, quarterly, and annual financial statements**

- ◆ Generate timely financial statements in accordance with GAAP.
- ◆ Include detailed notes and variance analysis for transparency.
- ◆ Deliver reports electronically and in hard copy as requested.

### **Support the District Manager and Board with financial reports and analysis**

- ◆ Provide customized financial dashboards and trend analysis.
- ◆ Attend meetings to explain financial performance and answer questions.
- ◆ Offer recommendations for improving financial health.

### **Ensure compliance with applicable state and federal reporting requirements**

- ◆ Monitor regulatory changes and update processes accordingly.
- ◆ File all required reports accurately and on time.
- ◆ Maintain documentation for audit and compliance purposes.

### **Provide Advice on accounting practices, internal controls, and fiscal policies**

- ◆ Review existing policies and recommend improvements.
- ◆ Implement best practices for internal controls and risk mitigation.
- ◆ Provide ongoing guidance to strengthen financial governance.

### **Payroll processing and reporting**

- ◆ Process payroll accurately and on schedule.
- ◆ Provide detailed payroll reports for management review.

### **Accounts payable and accounts receivable management**

- ◆ Manage vendor payments and ensure timely disbursements.
- ◆ Track receivables and follow up on outstanding balances.
- ◆ Maintain accurate aging reports for both AP and AR.

**Grant and debt service accounting**

- ◆ Track grant funds and ensure compliance with grantor requirements.
- ◆ Manage debt service schedules and payments.
- ◆ Provide detailed reporting for restricted funds.

**Assistance with TABOR and mill levy calculations and certification to the County**

- ◆ Calculate TABOR limits and ensure compliance.
- ◆ Prepare mill levy certification documents accurately and submit on time.
- ◆ Coordinate with County officials as needed.

**Attendance at Board meetings when requested**

- ◆ Participate in meetings to present financial reports and answer questions.
- ◆ Provide expert advice on fiscal matters during discussions.

**Other accounting/bookkeeping duties as needed**

- ◆ Offer flexible support for special projects or urgent needs.
- ◆ Maintain open communication for additional requests.

**OUTSOURCED ACCOUNTING SERVICES - ANNUALLY****Assist with Budget Preparation and Reviews**

We will also work closely with Gilpin Ambulance Authority leaders to assist in the preparation and review of Gilpin Ambulance Authority's annual budget, mid-year review, and any necessary periodic updates. This collaboration ensures that the budget reflects Gilpin Ambulance Authority's strategic priorities, is grounded in accurate financial data, and remains responsive to changing conditions throughout the fiscal year.

**Prepare Journal Entries & Schedules for Year-End Closing and Audit**

As part of our commitment to maintaining accurate and transparent financial records, we will prepare all necessary journal entries and supporting schedules for Gilpin Ambulance Authority's year-end closing and annual audit. This includes compiling detailed audit schedules and ensuring that all year-end entries are complete, accurate, and in compliance with applicable accounting standards. Our goal is to facilitate a smooth and efficient audit process that reflects Gilpin Ambulance Authority's strong financial stewardship.

Additionally, our team is well-versed in the preparation required for Annual Comprehensive Financial Reports and will assist external preparers at year's end.

# Proposed Approach & Methodology

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We are more than traditional bookkeepers. Unlike tax accountants or auditors who offer bookkeeping as a seasonal service, our team comprises dedicated subject-matter experts and Certified Public Accountants (CPAs) specializing in outsourced accounting. For decades, we have been recognized as leaders in this field and actively share best practices with peers through the BDO Alliance, where we have maintained membership for many years.

Our experience in remote service delivery predates the widespread adoption of virtual meetings during COVID-19. We have long provided clients with efficient, secure, and responsive support regardless of location, ensuring continuity and excellence in financial management.

Our firm's approach to managing accounting functions is grounded in accuracy, transparency, and compliance. We utilize a structured workflow designed to ensure timely financial reporting and adherence to statutory requirements:

- ◆ **Managing Accounting Functions**  
We are QBO-certified experts and work directly with Intuit to stay up to date with QBO software changes. We understand how QBO integrates with automated bill payment systems, and our goal is to automate as many manual tasks as possible. Our team performs monthly reconciliations, variance analysis, and internal reviews to maintain financial integrity.
- ◆ **Methodology for Accurate and Compliant Records**  
We follow GAAP standards and Colorado-specific regulations, using automated controls and periodic audits to prevent errors. All transactions are documented and supported by source records, ensuring a clear audit trail.
- ◆ **Coordination with GAA Board, Management, and Auditor**  
We maintain open communication through scheduled meetings, email updates, and secure document sharing. Before audits, we prepare comprehensive schedules and liaise directly with auditors to streamline the process.
- ◆ **Ensuring Compliance with Colorado Statutes**  
Our compliance calendar tracks all deadlines under Colorado's Local Government Budget Law, Audit Law, TABOR, and Title 32 requirements. We will review legislative updates regularly and adjust processes to remain compliant.

## REPORTING CAPABILITIES AND TECHNOLOGY

- ◆ **Format and Frequency of Reporting**  
We provide monthly, quarterly, and annual financial statements, including balance sheets, income statements, cash flow reports, and budget-to-actual comparisons. Reports are delivered in PDF and Excel formats, with dashboards available through our secure portal.
- ◆ **Key Performance Metrics**  
We track and report on liquidity ratios, budget variance, revenue collection rates, and expenditure trends. These benchmarks help the Board monitor financial health and make informed decisions.

- ◆ **Presentation to Gilpin Ambulance Authority**  
Reports are presented during Board meetings with visual summaries and trend analysis. We also provide narrative explanations to ensure clarity for all stakeholders.
- ◆ **Software and Technology**  
We utilize industry-leading accounting software (e.g., QuickBooks Enterprise or similar) integrated with secure cloud storage. Our systems employ multi-factor authentication, encryption, and HIPAA-compliant protocols to safeguard sensitive data.

## COMPLIANCE AND TRAINING

- ◆ **Familiarity with Colorado Laws**  
Our team is familiar with Title 29 (Local Government), Title 32 (Special District Act), TABOR, and state audit and budget requirements.
- ◆ **Procedures for Statutory Compliance**  
We maintain a compliance checklist and automated reminders for all statutory deadlines, including budget adoption, audit submission, and mill levy certification. Internal reviews ensure accuracy before filings.
- ◆ **Training and Support**  
We can provide ongoing training for Board members and staff on financial best practices, statutory obligations, and internal controls to strengthen governance.

# Value-Added Services

Our goal is to be your first call when you experience organizational challenges. This can occur only when a relationship is developed and nurtured through strong communication and a thorough understanding of the Organization's mission, programs, and operations. We are unwavering in our commitment to our clients and make it our mission to ask the right questions, listen actively, understand your expectations, and deliver results. You can expect a partnership with professionals who value trust, integrity, and relationships.

CPBS can make a greater impact within the Organization, given its experience across a variety of services, some of which are listed below.



## AUDIT & ATTEST

- ◇ Audit and Assurance\*
- ◇ Accounting Services\*
- ◇ Fraud and Forensic Accounting\*



## BUSINESS TAX

- ◇ Outsourced Tax and Accounting Services
- ◇ State and Local Tax Services
- ◇ Tax Reform Initiatives
- ◇ Tax Incentive Consulting



## OUTSOURCED ACCOUNTING & BILL PAY

- ◇ Monthly Financial Statements
- ◇ Inventory Management Processes
- ◇ Accounts Payable and Receivable
- ◇ Controller and CFO Functions
- ◇ Reconciliation, Budgeting and Cash Flow Analysis



## PAYROLL SERVICES

- ◇ Accurate and Simplified Payroll Processes
- ◇ Timekeeping and Time Off Scheduling
- ◇ Onboarding Processes
- ◇ Talent Acquisition and Performance Management
- ◇ Benefits Enrollment and ACA Reporting
- ◇ Feature Rich HR Tracking



## LEGAL

- ◇ Real Estate Transactions
- ◇ Buy-Sell Agreements
- ◇ Business Incorporations/LLCs
- ◇ Litigation Support
- ◇ Powers of Attorney
- ◇ Employee Benefit Plan Legal Services



## TECHNOLOGY

- ◇ ERP Implementation and Support
- ◇ Cybersecurity Assessment
- ◇ Data Backup and Disaster Recovery
- ◇ Cloud Services
- ◇ Managed IT
- ◇ VOIP Solutions
- ◇ Custom Software and Integration Development



## RISK MANAGEMENT

- ◇ Commercial Property
- ◇ General Liability
- ◇ Fleet Auto
- ◇ Workers' Compensation
- ◇ Directors and Officers (D&O)
- ◇ Surety Bonds
- ◇ Cyber Liability Insurance



## BUSINESS VALUATIONS

- ◇ Succession/Exit Planning
- ◇ Executive Compensation Analysis
- ◇ Divestiture of Subsidiary or Division
- ◇ Review of Debt Securities
- ◇ ESOP Feasibility Studies
- ◇ Purchase Price Allocation



## M&A AND CONSULTING

- ◇ M&A Advisory
- ◇ Turnaround Services
- ◇ Investment Banking
- ◇ Internal Controls and Operations

# THANK YOU.

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OUR APPROACH IS BASED ON A FIRM  
UNDERSTANDING OF THE GOVERNMENTAL AND  
NONPROFIT INDUSTRY.



## 2026 Accounting Services Proposal

December 29, 2025

**Gilpin Ambulance Authority**

Gilpin County, Colorado

Care of: Bobby Putnam, Deputy Chief (bputnam@gilpinambulance.com)

To the Board of Directors and Management –

I am pleased to present this proposal for accounting services for Gilpin Ambulance Authority. I have developed this proposal with the district in mind to provide information that is most relevant to your organizational needs.

I am very interested in working with you and welcome the opportunity to answer any questions you may have and to discuss next steps.

Sincerely,

A handwritten signature in dark ink that reads 'Amanda V. Gildea'. The signature is written in a cursive style with a large, sweeping 'A' and 'G'.

Mandie (Amanda) V. Gildea, CPA

President, Colorado CPA Company PC

(720) 722-5835

[amanda.gildea@coloradocpacompany.com](mailto:amanda.gildea@coloradocpacompany.com)



## Contents

<b>2026 Accounting Services Proposal .....</b>	<b>1</b>
Technical Proposal .....	3
Section 1: About Colorado CPA Company PC .....	3
About the Firm .....	3
Meet the Founder .....	4
References .....	4
Section 2: Proposed Approach and Methodology .....	5
Technology Solutions for Fully Remote Services .....	5
Communications .....	5
Staffing, Supervision and Review.....	6
Monitoring Compliance Over Laws and Regulations .....	6
Section 3: Interim Reporting .....	7
Format.....	7
Key Performance Indicators.....	8
Data Security .....	8
Document Sharing .....	8
HIPAA Compliance .....	8
Pricing Proposal.....	1
Scope of Work.....	1
Proposed Compensation .....	2



# Technical Proposal

## Section 1: About Colorado CPA Company PC

### About the Firm

#### **CO license #FRM.5000567**

Colorado CPA Company specializes in accounting and financial compliance for Colorado special districts. Our accounting team works exclusively with Colorado special districts, providing experienced, expert governmental accounting. These professional services are paired with efficient and convenient technology solutions designed to streamline the flow of information and enhance transparency.

Key qualifications:

- 40+ local government audits performed annually
- 10+ local government accounting and consulting clients
- 10+ years providing local governments with accounting and audit services

In business since 2021, the firm operates remotely, without a physical office location. The firm is managed by the Founder, Mandie Gildea. Contact information is below:

Mandie (Amanda) V. Gildea, CPA

President, Colorado CPA Company PC

PO Box 630154, Highlands Ranch CO 80163

(720) 722-5835

[amanda.gildea@coloradocpacompany.com](mailto:amanda.gildea@coloradocpacompany.com)

[www.coloradocpacompany.com](http://www.coloradocpacompany.com)



## Meet the Founder



Founder of the firm, Mandie (Amanda) Gildea, CPA, has been working with Colorado special districts since 2014, providing clients with ongoing accounting and annual financial statement auditing services. She oversees all accounting within the firm.

Mandie's public accounting experience prior to Colorado CPA Company PC began with a local firm which grew through two firm mergers, and became part of an international public accounting firm.

Memberships include:

- Special District Association of Colorado (SDA)
- American Institute of Certified Public Accountants (AICPA)
- Colorado Society of CPAs (COCPA)

## References

- Lynnette Hailey: District Manager  
Silver Dollar Metropolitan District  
[lhailey@centurylink.net](mailto:lhailey@centurylink.net)  
(303) 582-3165
- Wendell Pickett: Director  
Miners Mesa Metropolitan District  
[wendell@fc1960.com](mailto:wendell@fc1960.com)  
(303) 589-7860
- Tom Whyte: CFO of Koelbel & Co.  
Director for multiple metropolitan districts  
[twhyte@koelbelco.com](mailto:twhyte@koelbelco.com)  
(303) 300-8777
- Diane Wheeler: Partner of Simmons & Wheeler PC  
Accountant for multiple metropolitan districts  
[diane@simmonswheeler.com](mailto:diane@simmonswheeler.com)  
(303) 981-0386



## Section 2: Proposed Approach and Methodology

### Technology Solutions for Fully Remote Services

Colorado CPA Company’s standardized approach to technology for accounting functions is centered on the following solutions:

Product	Advantage
QuickBooks Online (accounting records)	<p><b>Monthly low-cost subscription</b> – less costly than the traditional QuickBooks Desktop products</p> <p><b>Integration</b> – QuickBooks Online synchronizes with BILL.com to improve accounting efficiency, accuracy and timeliness</p>
BILL.com (vendor payments)	<p><b>Electronic workflow</b> – accountant loads vendor invoices and management reviews and approves them for payment. All you need to do is tap “Approve”</p> <p><b>No check writing!</b> – BILL.com processes payments via ACH (for in-network vendors) and checks (for out-of-network vendors) once approved by management and the accountant</p> <p><b>Security</b> – More secure than manual systems, payment automation provides electronic payments, automated approval routing, a digital audit trail, and far better transparency than paper invoice management, and keeps bank account information hidden from vendors and suppliers</p>
Microsoft One Drive (paperless file sharing)	<p><b>Easy and convenient</b> – enjoy easy and convenient paperless file sharing by sharing documents with your accountant directly to Colorado CPA Company PC’s Microsoft One Drive for Business cloud server</p>

Other processes may include manual account reconciliations using Microsoft Excel or other file formats.

### Communications

Communications between Colorado CPA Company and the Board of Directors, management and others will primarily be using email.



## Staffing, Supervision and Review

At Colorado CPA Company PC, we use a team approach. This means that, as often as possible, we have work done at the lowest billing rate that still achieves the goal of providing you with high quality professional services. All staff work is supervised and reviewed by Mandie.

Monthly accounting is ongoing, and month-end closings are driven by Mandie's review over the month's activity. Bank accounts are reconciled against the bank statement monthly, and other material general ledger accounts are reconciled and adjusted quarterly or annually, depending on the nature of the account. For example, the provision for depreciation may be adjusted at the end of each year, while accounts receivable and accounts payable are reconciled much more frequently.

To the extent possible, we leverage electronic processes such as file sharing, bill pay, etc... When email is not secure enough, we offer use of our cloud-based One Drive for Business where clients can upload and download documents within a shared folder.

## Monitoring Compliance Over Laws and Regulations

The team at Colorado CPA Company are experts in reporting for Colorado local governments. As previously mentioned, we currently serve over 60 Colorado local governments in accounting, consulting and auditing capacities.

Significant laws and regulations related to Colorado special districts primarily revolve around:

1. **Budgeting** – We will assist management in drafting the annual budget schedule and calculating compliance with TABOR and other revenue/expenditure-based growth restrictions. When available, we utilize the templates available from the Colorado Department of Local Affairs as a base to calculate these maximum earning and spending amounts, and supplement these with our own internally generated checklists and tracking tools. We will work alongside management, the Board of Directors and the district's attorney to ensure timely filings.
2. **Reporting** – In addition to providing monthly reports, we will assist management in preparing for the annual audit. Throughout the process, we will coordinate with the independent auditor and provide all necessary documentation they need for the completion of the audit and respond to their inquiries. We will review the audit draft prior to issuance of the audit and will file the audit electronically with the Colorado Office of the State Auditor once completed.



While we implement processes to help ensure compliance with laws and regulations, we are not attorneys and; therefore, we are not responsible for compliance with laws and regulations, including those pertaining to adopting, approving, and amending budgets, and provisions of contracts and grant agreements applicable to the district. This includes tax or debt limits and debt contracts, as well as legal and contractual provisions for reporting specific activities in separate funds.

## Section 3: Interim Reporting

### Format

Management reports prepared by an outside accountant (contractor) are considered financial presentations prepared under the AICPA's AR-C §70, "*Preparation of Financial Statements*". Monthly, quarterly and annual financial reports will occur in the frequency requested by management. These reports will be generated from the QuickBooks Online account or manually in Microsoft Excel (or similar applications) and will not include a CPA report over them. The financial reports will include a disclaimer stating that the financial statements were not subjected to an audit, review, or compilation engagement and, accordingly, no assurance provided on them. The information contained in these reports may vary depending on management's requests, and generally include the following items:

- Statement of Net Position
- Statement of Revenues, Expenditures and Funds Available as Compared to the Annual Budget (budgetary basis)

Additional reports that might be requested include:

- Schedule of Accounts Receivable
- Schedule of Accounts Payable
- Schedule of Capital Assets and Depreciation <sup>[1]</sup>
- Schedule of Other Accrued Expenses (for example, compensated absences) <sup>[1]</sup>
- Schedule of Revenues by Member <sup>[1]</sup>
- Listing of Vendor Payments <sup>[1]</sup>
- Schedule of Cash Flows <sup>[1]</sup>

<sup>[1]</sup> Some of these reports may not be produced by QuickBooks Online and will be prepared manually, which could increase the time burden to prepare.



## Key Performance Indicators

Key Performance Indicators (“KPIs”) are important to monitor, as they indicate the overall health of an entity. Some suggested relevant KPIs which may also be requested for inclusion in the management reports are:

- **Working Capital Ratio** – measures the entity’s ability to pay its current liabilities using current financial resources
- **Accounts Receivable Turnover** – helps to understand the efficiency at which customer receivables are collected
- **Budget and Actual** – indicates throughout the year how the entity is managing its expenditures against the annual budget to ensure spending is within the amounts generated, and to ensure compliance with budgeting requirements
- **Labor Efficiency Ratio** – measures workforce productivity by calculating the profit generated from labor costs

## Data Security

### Document Sharing

Documents without sensitive information can be emailed between Colorado CPA Company and management, or provided using a One Drive shared folder. Documents potentially containing sensitive information should be transmitted via One Drive.

### HIPAA Compliance

Colorado CPA Company does not expect to receive, store, manage or send HIPAA information. Customer billings are handled by Sharp Ambulance Billing. The data used to record monthly billings related to individuals is anticipated to include total pages exclusive of the underlying data for individual customers.

*(See separate file for Pricing Proposal)*

**Gilpin Ambulance Authority**

**PROPOSAL TO PROVIDE  
PROFESSIONAL SERVICES**

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**Crady, Puca & Associates**

*Certified Public Accountants & Consultants*



# Crady, Puca & Associates

Certified Public Accountants & Consultants

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December 15, 2025

Bobby Putnam  
Deputy Chief  
Gilpin Ambulance Authority

Dear Deputy Chief Putnam:

Enclosed is our proposal to provide professional financial services to Gilpin Ambulance Authority (the Authority). We appreciate the opportunity to be your consultants and look forward to establishing a long-term relationship with the Authority.

Crady, Puca and Associates is a women-owned firm focused on meeting the needs of local governments and nonprofits. One of our goals is to provide a successful client relationship based upon the quality of the professionals within our firm and the responsiveness of those professionals. Let me assure you that this is one of the key strengths you will find with Crady, Puca & Associates.

Obviously, there are many quality accounting firms which are capable of serving the Authority. I believe one of the key strengths that distinguishes Crady, Puca & Associates is that we are a local firm that provides a team consisting of seasoned professionals. In addition, both professionals have backgrounds in public accounting as well as internal accounting. This allows us to bring a well-balanced approach to our general accounting services. In addition, we focus on serving clientele in the local governmental and nonprofit sectors, which allows us to maintain our expertise in those areas.

We always strive to provide our clients with concise, effective communication. Accordingly, to the fullest extent possible, we attempt to make our proposal documents focused on the key elements of a client's needs and our ability to meet those needs. If we may provide any additional information beyond the condensed contents of our proposal, please let us know.

Sincerely,

*Debbie Crady*

DEBBIE CRADY, CPA  
CRADY, PUCA & ASSOCIATES

# CONTENTS

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	Page
Firm Background .....	1
Background of Key Personnel .....	2
Training and Experience .....	3
Firm References .....	4
Services .....	5
Peer Review Report.....	Appendix A

## FIRM BACKGROUND

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Crady, Puca & Associates was formed with the focus of meeting the needs of small to medium-sized organizations including local governments and nonprofit entities. The firm was organized with the idea of providing auditing, accounting, tax and management services to these sectors.

In our accounting services area, our expertise includes the following services:

- Monthly and quarterly financial statement preparation
- Accounts receivable and payable data entry
- Balance sheet account reconciliations
- Cash flow analysis and forecasting
- Budgeting
- Audit preparation and coordination with external auditors

Crady, Puca & Associates is a women-owned, Denver area-based CPA firm (the Firm). The Firm is authorized to practice in the State of Colorado as a general partnership under License No. 13131, issued by the State Board of Accountancy. The Firm has two professional staff, both of whom are partners.

Our goal as a Firm is to provide the best service possible, both from a technical standpoint and a relationship standpoint. In this regard, we are committed to serving and partnering with our clients by returning phone calls and emails promptly and always being available to answer questions. We pride ourselves in our ability to work effectively with nonprofits and governments and have focused our practice on serving them.

All key personnel are properly licensed as Certified Public Accountants in Colorado, see current proof of licensure in Appendix A. We are members of the American Institute of Certified Public Accountants (AICPA) and Colorado Society of Certified Public Accountants (CSCPA). The Firm also has memberships in the Government Finance Officers Association (GFOA) and the Special District Association (SDA).

Crady, Puca and Associates has received its independent peer review and the reviewers concluded that the Firm meets the quality control standards set by the AICPA. This indicates that our firm was found to have met or exceeded the high professional standards set by the AICPA regarding firm policies, procedures and work performed for our clients. A copy of our 2023 peer review is included in Appendix A.

## BACKGROUND OF KEY PERSONNEL

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It is our plan that Debbie Crady will lead the accounting engagement and Laura Puca will assist as needed. A brief description of the qualifications and experience of our team follows:

**Debbie Crady, CPA, partner**, has over 30 years of extensive experience in audit, accounting and business consulting in a variety of industries. Her areas of expertise include financial audits of nonprofits and local governments with an emphasis in special districts including metropolitan, fire and water districts. She also has experience in the preparation of Forms 990 and 990-T. Additionally, she is currently providing consulting and accounting services to a fire district. Debbie's experience also includes serving as a controller for a multi-company corporation where she was responsible for all aspects of accounting to include financial statement preparation, financial statement review, consolidations, implementation of internal control policies and procedures, budget preparation and management of the accounting department. Debbie is a member of the American Institute of Certified Public Accountants (AICPA), the Colorado Society of Certified Public Accountants (CSCPA), and the Government Finance Officers Association (GFOA). She is a graduate of the University of Colorado with a Bachelor of Science in Accounting.

**Laura M. Puca, CPA, partner**, has over 30 years of accounting experience, most of which have been in public accounting. She has diverse audit and accounting experience in a variety of industries, primarily in not-for-profit organizations including foundations and associations, units of local governments including special districts such as metropolitan, fire and water districts. She is currently providing accounting and consulting services to several not-for-profit organizations on a monthly and quarterly basis. Laura's experience includes all phases of audit fieldwork, internal control assessment, accounting services, and preparation of Forms 990 and 990-T. In addition, she has three years of practical experience serving as a director of finance for a local multi-million dollar foundation. Laura currently resides on the board of a metropolitan district in Elbert County. Laura is a member of the AICPA, CSCPA, and Special District Association. She is a graduate of the University of Virginia, with a Bachelor of Science in Accounting and a Master of Science in Accounting with a tax concentration. She is a Virginia native and has been a Colorado resident since 1997.

As noted above, both partners have extensive accounting and auditing experience and have worked with several enterprise fund districts similar to the Authority and other special districts in the past. This prior experience as well as continuing professional education has provided us with the necessary skills to provide accounting services to the Authority.

### Technology

The Firm currently uses QuickBooks Online, QuickBooks Desktop, Microsoft O365 and its audit software by Thomson Reuters. The Firm works with several payroll companies including ADP and COPAC. The Firm uses the following secure file share service (not storage): Verifyle; however, Microsoft O365 is HIPAA compliant. In addition, the Firm is familiar with online bill payment systems such as Bill.com and Ramp.

## TRAINING AND EXPERIENCE

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### Training

In an effort to continually maintain the professional competence of our Firm, our partners complete a minimum of forty hours of Continuing Professional Education (CPE) each year. CPE courses include study programs in areas such as auditing and accounting, taxation, advisory services and ethics. Although a number of general courses may be chosen, we elect to complete formal educational programs that assist in developing our expertise primarily in nonprofit and governmental entities.

In addition to CPE, we subscribe to monthly accounting and auditing updates, which provide us with an in-depth analysis of new accounting standards and other developments in governmental and nonprofit accounting. Our membership in professional organizations listed above also assists the Firm in keeping abreast of local laws and regulations that pertain to financial reporting as noted in the Colorado Revised Statutes.

### Related Experience

Our recent experience includes (but is not limited to) the following:

#### ***Current Accounting and Consulting Services:***

- Strasburg Fire Protection District
- Byers Fire Protection District (brand new engagement)
- Southgate Water District
- Southgate Sanitation District
- Morgan Adams Foundation
- Phamaly Theatre Company
- RMAG Foundation

#### ***Audits of Governmental Entities:***

- Strasburg Fire Protection District No. 8 (2013 to 2020)
- Bear Creek Water and Sanitation District (2014 to 2022) – *Enterprise Fund*
- Snake River Water District (2010 to present) – *Enterprise Fund*
- Green Mountain Water and Sanitation District (2019 to present) – *Enterprise Fund*
- Bancroft Water and Sanitation District (2022 to present) – *Enterprise Fund*
- Broadlands Metropolitan District No. 2 (2013 to present)
- Red Leaf Metropolitan District No. 2 (2014 to 2024)
- Vintage Reserve Metropolitan District (2013 to present)
- Catamount Metropolitan District (2015 to present)
- Village East Metropolitan District No. 3 (2017 to present)
- Village at Dry Creek Metropolitan District No. 2 (2018 to present)
- Vista Meadows Metropolitan District (2023 to present)
- Highlands-Mead Metropolitan District (2024 to present)
- Heritage Ridge Metropolitan District (2018 to present)
- Winter Farm Metropolitan District No. 2 (2018 to present)
- Jacoby Farm Metropolitan District (2018 to present)

## FIRM REFERENCES

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We believe a measure of the professional standing of any accounting firm is the quality of the clientele it has served. We are in the growth phase of our accounting services business and therefore do not have three governmental references to provide. The following is a list of references which is provided to you on a confidential basis. We invite you to address your inquiries to the following:

Strasburg Fire Protection District Governmental Accounting Service	Heidi Price District Clerk	303.622.4444
David Green, CPA Green & Associates LLC		720.839.6458

## SERVICES

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Crady, Puca & Associates proposes to provide general accounting services beginning February 2026 as outlined in your Request for Proposal. At Crady, Puca and Associates, we take a hands-on approach to providing financial statement controllership and pre-audit preparation services.

**Ongoing accounting:** We will work closely via phone and/or email with the Deputy Chief (or other staff member as designated) on a regular basis to keep apprised of accounting matters throughout the month. We will assist with payroll processing as needed. To properly maintain the general ledger, we will review the financial information on a monthly basis for anomalies, we will prepare bank reconciliations, as well as reconcile the medical billing reports to the general ledger. We will prepare and maintain other balance sheet reconciliations as needed such as capital assets. We will record monthly journal entries such as payroll. After our review, we will discuss any issues with the Deputy Chief. These services can be completed remotely based on the accounting software and other software available. If in-person meetings are needed, we are available for those as well.

For the year-end financial review, the same monthly services will be provided. Additionally, we will also ensure that all accruals and any other year-end adjustments are made prior to the start of the audit process. We will work directly with the external auditor to determine the necessary audit schedules. In addition, we can assist with the preparation of the financial statements and footnotes.

**Financial reporting:** We can tailor the monthly financial reporting package to fit your needs. As the budget is a driving force in all governmental entities, we provide a reporting package that incorporates the budget versus actual results throughout the year in addition to other reports as needed. We can provide reports in Excel or PDF, whichever format works best for the Authority. As the Authority has medical billing, one key metric would be the rate of collections on receivables and/or the collectability of those balances year over year.

**Budgeting:** We can assist with the annual budget preparation to ensure all revenue sources are accounted for and expenses are properly budgeted. We will help ensure the Authority is in compliance with the CO Revised Statutes in terms of deadlines as well as process.

**Compliance:** As a long-time member of SDA and auditors of Special Districts, we are well versed in the laws applicable to Special Districts including those related to Investments, PDPA, budgets, audit, and the like. We will work with the Authority, along with its attorney, to ensure it is in compliance at all times.

When requested, Crady, Puca & Associates can attend board meetings. We can do so remotely or in person.

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## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

January 31, 2024

To the Members of Crady, Puca & Associates  
and the Peer Review Committee of the Colorado Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Crady, Puca & Associates (the firm) in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### **Required Selections and Considerations**

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Crady, Puca & Associates in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Crady, Puca & Associates has received a peer review rating of pass.

*Watson Coon Ryan, LLC*

Watson Coon Ryan, LLC

**GILPIN AMBULANCE AUTHORITY**

**PRICE PROPOSAL**

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**Crady, Puca & Associates**

*Certified Public Accountants & Consultants*



# Crady, Puca & Associates

Certified Public Accountants & Consultants

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December 15, 2025

Bobby Putnam  
Deputy Chief  
Gilpin Ambulance Authority

Dear Deputy Chief Putnam:

Enclosed is our price proposal for accounting services for Gilpin Ambulance Authority (the Authority). We appreciate the opportunity to be your consultants and look forward to establishing a long-term relationship with the Authority.

Sincerely,

*Debbie Crady*

DEBBIE CRADY, CPA  
CRADY, PUCA & ASSOCIATES

# FEE ESTIMATE

## HOURLY RATES

Our fees for services are billed on an hourly rate basis based on our actual time incurred at our standard billing rates. Current 2026 rates are as follows:

Accounting services	\$105 per hour
Budgeting assistance	\$125 per hour
Annual audit services	\$125 per hour
Board meeting attendance	\$105 per hour
Travel	\$30 per hour plus actual mileage at IRS rate

Invoices will be presented monthly and due upon receipt.

**Vera Acuna**

Call or Text: 720 227 1142

Website: npfsaccounting.com

# PRICE PROPOSAL FOR ACCOUNTING SERVICES

## Table of Contents

1	Option One: Hourly Rates .....	1
2	Option Two: Monthly Retainer / Flat-Fee Options .....	1
3	Additional Charges .....	2
4	Billing & Payment Terms .....	2

## 1 Option One: Hourly Rates

Staff Position	Hourly Rate
Principal Accountant (Vera N. Acuña)	\$95/hour
Accounting Support Staff	\$65/hour

## 2 Option Two: Monthly Retainer / Flat-Fee Options

Core Accounting Services: \$2,600/month

Annual Budget Preparation: \$1,000

Annual Audit Support: \$1,250

Grant Accounting (per grant/per month): \$500

Estimated Annual Cost: \$39,450

### 3 Additional Charges

Out-of-Scope Work: \$95/hour (Principal) | \$65/hour (Support)

Travel Outside Denver Metro Area: Billed at cost

Software/Data Migration Projects per GAA request: \$500-\$1,000 – one time cost

### 4 Billing & Payment Terms

Invoices issued monthly

Payment is due within 15 days

Detailed description of work included with each invoice

For questions or to schedule a meeting, please contact:

- Vera Acuna
- Call or Text: 720-227-1142
- Website: [npfsaccounting.com](http://npfsaccounting.com)

**Vera Acuna**

Call or Text: 720 227 1142

Website: [npfsaccounting.com](http://npfsaccounting.com)

# TECHNICAL PROPOSAL FOR ACCOUNTING SERVICES

## 1 Table of Contents

2	Executive Summary .....	1
3	Scope of Work.....	2
4	Company Background and Experience.....	2
5	Key Personnel Assigned to GAA .....	2
6	References .....	3
7	Pending Legal Actions against NPFS Accounting.....	4
8	Potential Conflicts of Interest .....	4
9	Proposed Approach and Methodology.....	4
10	Reporting Capabilities and Technology .....	6
11	Compliance and Training.....	7
6	Conclusion .....	7

## 2 Executive Summary

NPFS Accounting, led by Vera Acuna, is pleased to present this comprehensive proposal to provide accounting services and grants compliance support for the Gilpin Ambulance Authority (GAA). With more than 25 years of experience in accounting, including extensive expertise in fund accounting, audit preparation, and 14 years of managing multi-million-dollar grant portfolios, NPFS Accounting offers a unique combination of skills designed to deliver transparent, compliant, and efficient services. This proposal outlines the full scope of services, qualifications, and pricing, ensuring that the requirements specified by GAA for this engagement are thoroughly addressed.

### 3 Scope of Work

NPFS Accounting will provide the following services to support the financial operations and reporting needs of the Gilpin Ambulance Authority:

- Maintain and reconcile the general ledger and subsidiary accounts.
- Reconcile bank accounts and statements.
- Prepare monthly, quarterly, and annual financial statements.
- Support the District Manager and Board by providing financial reports and analysis.
- Assist in preparing the annual budget in compliance with C.R.S. §29-1-103 et seq.
- Coordinate with the independent auditor and supply all necessary documentation for annual audits.
- Ensure compliance with applicable state and federal reporting requirements.
- Advise on accounting practices, internal controls, and fiscal policies.
- Handle payroll processing and reporting.
- Manage accounts payable and accounts receivable.
- Oversee grant and debt service accounting.
- Assist with TABOR and mill levy calculations and certifications to the County.
- Attend Board meetings when requested.
- Perform other accounting and bookkeeping duties as needed.

All services will be provided in a professional and timely manner, in accordance with generally accepted accounting principles.

### 4 Company Background and Experience

NPFS Accounting, owned and operated by Vera N. Acuna, is a Colorado-based provider of governmental, nonprofit, and special district accounting services. The firm specializes in fund accounting, grant and compliance management, financial reporting, budgeting under Colorado statutory requirements, and audit coordination. With over 25 years of professional experience supporting government agencies, school districts, charter schools, and nonprofit organizations, the firm offers deep expertise in public sector financial management and operational support.

The company has been in operation for 4 years, providing high-quality, compliant, and reliable accounting services. The firm maintains all necessary registrations to operate within the State of Colorado and has no history of license revocation, suspension, or disciplinary action.

### 5 Key Personnel Assigned to GAA

#### Vera Acuna – Principal Accountant

Aurora, CO 80013  
Cell: 720-227-1142  
Email: acunavn@gmail.com

## Education

- Master's degree in professional accountancy (MAcc) – Colorado University Global Campus
- Bachelor's Degree in Accounting – Colorado University Global Campus
- Master's Degree in Civil Engineering – Russian Institute of Textile and Light Industry, Omsk, Russia

## Professional Qualifications & Skills:

- AP/AR management
- General ledger reconciliations
- Month-end and year-end close
- Variance analysis and strategic financial planning
- Budget preparation and adjustments
- Grant accounting, monitoring, and reporting
- Audit preparation, single audit coordination, and desk reviews
- Internal controls, policy development, and compliance
- Payroll processing and benefits reconciliation
- Financial reporting and presentation to Boards and executive leadership
- Knowledge of GAAP, IFRS, and 2 CFR 200 (certified by The Management Concepts)
- Expertise in ALIO, SAP, INTACCT, QuickBooks, MAS, and other financial systems
- Experience managing large volumes of data and performing complex analyses

Vera will serve as the primary point of contact and lead accountant for GAA, ensuring timely, accurate, and compliant financial operations.

## 6 References

As a newly established firm, NPFS Accounting (also known as Grant Focus) is strategically positioned to develop an independent client portfolio. Our company may be new, but it is led by Vera Acuna, who has over 25 years of unparalleled experience in governmental, nonprofit, and public-sector accounting. We are proud to present two active organizational references that vouch for our expertise:

### 1. Company: The Asthma and Allergy Foundation

Contact Name: Naomi Soto

Phone: 386-479-3740

### 2. Company: Palmier Law on behalf of Space Infrastructure Foundation

Contact Names: Karri Palmier or Fred Slane

Email: karri@palmetierlaw.com

Phone: Fred Slane 719-229-4252

The limited number of references highlights our recent establishment rather than an absence of capability. Our extensive professional expertise, proven leadership track record, and history of

successful financial management across various government entities and nonprofits speak volumes about our ability to deliver high-quality, compliant, and reliable services.

We are eager to provide additional supporting documentation, such as work samples, performance evaluations, letters of support, or verification of prior employment, to demonstrate our qualifications and past achievements. We are confident that our dedication and professionalism will exceed your expectations.

## 7 Pending Legal Actions against NPFS Accounting

There are no pending legal actions against NPFS Accounting or its principal, Vera N. Acuña.

## 8 Potential Conflicts of Interest

There are no known potential conflicts of interest that would arise while performing the requested services.

## 9 Proposed Approach and Methodology

### 9.1 Efficient Management of Accounting Functions

We are pleased to present our approach to managing accounting functions for NPFS, focusing on accuracy, transparency, and efficiency:

#### Routine Accounting Cycles:

- Monthly reconciliations of cash, general ledger, and subsidiary accounts will ensure precise records.
- Standardized month-end and year-end closing procedures will provide clarity and consistency.
- Regular variance reviews will facilitate timely corrective actions.

#### Internal Controls:

- We will implement segregation of duties to enhance security and accountability.
- Controlled workflows for accounts payable, receivable, payroll, and grant activities will be established.
- Robust verification and approval protocols will safeguard financial transactions.

## Monitoring and Communication:

- Management will receive regular updates on financial status and trends.
- Documentation will be maintained in a way that ensures audit readiness throughout the year.

This proactive approach supports accurate reporting and establishes a strong foundation for the District's financial operations.

## 9.2 Maintaining Accurate and Compliant Financial Records

Our methodology for maintaining accurate financial records includes:

### Standardized Procedures:

- Consistent account coding will align with fund accounting principles.
- A uniform process for recording revenues and expenditure will enhance efficiency.

### Documentation and Audit Trails:

- Complete documentation for transactions will be retained to ensure transparency and integrity.
- Financial files will be securely stored and cross-referenced for seamless audit trails.

### Compliance Recordkeeping:

- We will adhere to GAAP, GASB, and 2 CFR 200 standards to ensure regulatory compliance.
- Regular reviews of restricted funds and grants will support accountability.

### Quality Assurance:

- Internal reviews will ensure alignment with policies and identify areas for improvement.

This approach guarantees the highest levels of accuracy and readiness for audits.

## 9.3 Coordination with the GAA Board, Management, and Auditors

Effective communication and coordination are essential:

### With Management:

- Monthly financial review meetings will promote transparency.
- Ongoing communication via email and phone will address urgent matters efficiently.

## With the Board of Directors:

- Insightful financial reports will be prepared for Board meetings.
- We will be available for Board meetings as needed to present clear and concise financial data.

## With Auditors:

- We will serve as the primary contact for audits, ensuring smooth collaboration.
- All audit schedules and documentation will be meticulously prepared.

This coordinated structure enhances accountability and supports efficient audits.

## 9.4 Commitment to Compliance with Local Government Regulations

Our commitment to compliance with Colorado statutes includes:

### Budget Law:

- Thorough budget drafts and support schedules will be prepared and submitted within timelines.

### Audit Law:

- Audit-ready records will be maintained year-round, ensuring timely completion of audits.

### TABOR and Mill Levy Compliance:

- Accurate calculations of mill levies and preparation of transparency notices will be conducted in accordance with Colorado Revised Statutes § 39-5-133, which governs TABOR election – adjustment of district mill levy.

### Monitoring Changes:

- Ongoing reviews of regulatory updates will keep procedures compliant, with significant changes communicated to management and the Board.

## 10 Reporting Capabilities and Technology

### Financial Reporting:

The NPFS Accounting company will provide timely financial reports, including:

**Monthly:** Income Statement, AP/AR, and grant activity

**Quarterly:** Balance Sheet, Cash Flow, Budget vs. actuals General funds and Grants activities

*NPFS Accounting* | *npfsaccounting.com* | *720-227-1142*

**Annually:** Full financial statements, TABOR/mill levy certification, and audit schedules  
Reports will be delivered electronically (PDF/Excel) and can be presented at Board Meetings.

### Key Metrics:

- Fund balance and cash position
- Grant compliance
- AP/AR aging
- Payroll accuracy

### Software and Technology:

We use Sage Intacct and QuickBooks, but we are ready to invest into HIPAA-compliant systems, encrypted storage, role-based access, and audit-ready documentation per GAA recommendation.

## 11 Compliance and Training

### Regulatory Knowledge:

Familiar with Colorado Local Government Budget Law (C.R.S. § 29-1-101 et seq.), Audit Law (C.R.S. § 29-1-601 et seq.), Special District Act (Title 32), TABOR (Art. X, §20), and federal grant requirements (2 CFR 200).

### Compliance Procedures:

- Maintain compliance calendar with deadlines and filings
- Internal reviews of financial reports, reconciliations, and certifications
- Prepare audit schedules and respond to inquiries
- Provide Board and management guidance on statutory obligations
- Continuous monitoring of regulatory updates and staff training

## 6 Conclusion

NPFS Accounting provides dependable, compliant, and high-quality financial services that strengthen GAA's operations and advance its mission. Vera Acuna welcomes the opportunity to collaborate with GAA and to begin delivering value immediately.

For questions or to schedule a meeting, please contact:

- Vera Acuna
- Call or Text: 720-227-1142
- Website: [npfsaccounting.com](http://npfsaccounting.com)