

GILPIN AMBULANCE AUTHORITY
NOTICE OF MEETING AND AGENDA
Wednesday, January 11, 2023, 10:00 a.m.
Black Hawk City Council Chambers

- I) Call to order
- II) Roll Call
- III) Conflicts of Interest
- IV) Additions/Amendments to the Agenda
- V) Consideration of Minutes: December 14, 2022
- VI) Financial Report
 - a) Balance Sheet December 2022
 - b) P & L Budget to Actual December 2022
 - c) List of Bills – 12/10/2022 – 01/09/2023
- VII) Authority Manager Report
 - a) Activity Summary
- VIII) Administrative Officer's Report
 - a) Billing summary December 2022
 - b) Call Summary December 2022
- IX) Old Business
 - a) Vehicle Updates
 - b) Salary Survey Kick off
- X) New Business
 - a) FY2022 Audit Engagement Letter
 - b) GAA DOLA Funding Agreement with Gilpin County
 - c) Apex Building Concerns
 - d) Newspaper of Record
 - e) Introduction of New Board Members
 - f) Oaths of Office
 - g) 2023 Board of Directors Appointments
 - h) Designate Meeting Notice Posting Places – Resolution 01-2023
- XI) Action Items
 - a) Resolution 01-2023 – Establishing a designation public place for the posting of meeting notices as required by the Colorado open meetings law.
- XII) Executive Session pursuant to Section 24-6-402(4)(b) C.R.S. for a conference with the Authority's general counsel regarding specific legal questions on a complaint.
- XIII) Public Comment
- XIV) Board Comment
- XV) Next Meeting February 8, 2023 – 10 am
- XVI) Adjourn Meeting

Gilpin Ambulance Authority

Regular Monthly Meeting

December 9, 2022

Call to Order/Roll Call

The regular scheduled meeting for Gilpin Ambulance Authority was called to order at 10:00 AM December 9, 2022, in Black Hawk City Council Chambers by President Jim Johnson.

Board members present were Linda Isenhardt, Jim Johnson, Buddy Schmalz and Jill Story. Lynnette Hailey was absent.

Others present were Manager Cody Carroll, Administrative Officer Erin Gibbs

Conflict of Interest

None

Additions or Amendments to the Agenda

None

Consideration of Minutes

A motion was made by Buddy Schmalz, seconded by Jill Story to approve minutes from November 12, 2022, Linda Isenhardt recused. Motion carries unanimously.

Financial Report

Balance Sheet/P&L

Review and discussion of financials from November 30, 2022

Presentation of Bills

Bills were reviewed. A motion and second were made to approve the list of bills from November 5 – December 9, 2022, in the amount of \$56,384.95. Motion carries unanimously.

Authority Manager Report

Activity Summary

Review and Discussion of the manager's activity

Administrative Officer's Report

Billing Summary

Review and discussion of the billing summary for November 2022.

Call Summary

Review and discussion of the call summary November 2022.

Old Business

Compensation Analysis Study

The board was presented with the proposal for the compensation analysis study from Willis Towers. Lynnette Hailey had asked Jim Johnson to ask that similar agencies are being compared and to add names of the agencies included in the proposal. A motion and second were made to approve the proposal. Motion carries unanimously.

New Business

Employee Bonuses

Erin mentioned that with the dividend received from workman's compensation and covid relief funding that we would be able to provide bonuses of \$350 to all full-time employees employed in 2023. A motion and second were made to approve the bonuses as presented. Motion carries unanimously.

Gilpin Ambulance Authority

Regular Monthly Meeting

December 9, 2022

Out of State Travel – Cody

Cody presented a request to travel out of state for training at the ESO Wave conference. The board approved the request and mentioned that they did not feel it necessary for the board to approve the training. Erin mentioned that the board had requested to have out of state travel for training to be presented for approval.

Action items

None

Public Comment

No public comment

Executive Session – 10:32 – 10:55

Executive session pursuant to Section 24-6-402(4)(e) C.R.S. for contract negotiations related to a potential patient claim. **No actions taken**

Board Comment

No board comments

Next meeting

December 14, 2022 @ 10:00 am.

Meeting adjourned @ 11:15 AM

Buddy Schmalz, Secretary/Treasurer

Erin Gibbs, Recording Secretary

Gilpin Ambulance Authority

Balance Sheet

As of December 31, 2022

01/09/23

Accrual Basis

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
BOK Operating Account	442,690.80
BOK EFT account	136,411.15
BOK HRA Account Restricted	26,321.80
BOK Supply Account	2,008.89
Total Checking/Savings	607,432.64
Other Current Assets	
AR - Net	
Allowance for Doubtful Accounts	-211,105.00
AR - Net - Other	300,088.55
Total AR - Net	88,983.55
Prepaid Expenses	15,856.37
Inventory Asset	9,486.21
Total Other Current Assets	114,326.13
Total Current Assets	721,758.77
Fixed Assets	
Accumulated Depreciation	-816,170.00
Vehicles and Equipment	1,231,425.00
Total Fixed Assets	415,255.00
TOTAL ASSETS	1,137,013.77
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-4,670.68
Total Accounts Payable	-4,670.68
Credit Cards	
Credit Card at Elan Financial	399.95
Total Credit Cards	399.95
Other Current Liabilities	
Accrued Expenses	5,465.31
Accrued PTO	35,330.57
HRA liability	26,321.80
Total Other Current Liabilities	67,117.68
Total Current Liabilities	62,846.95
Total Liabilities	62,846.95
Equity	
Investment in Fixed Assets	415,255.00
Net Income	658,911.82
Total Equity	1,074,166.82
TOTAL LIABILITIES & EQUITY	1,137,013.77

Gilpin Ambulance Authority
Profit & Loss Budget vs. Actual
January through December 2022

	<u>Jan - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Beginning Funds Available	476,931.54	351,635.62	125,295.92	135.63%
Contributions				
IGA Black Hawk	476,097.72	476,097.64	0.08	100.0%
IGA Central City	237,000.12	237,000.14	-0.02	100.0%
IGA Gilpin County	900,245.60	900,245.60		100.0%
Total Contributions	<u>1,613,343.44</u>	<u>1,613,343.38</u>	0.06	100.0%
Call Revenue				
Income Patient and Insurance	371,497.83	350,000.00	21,497.83	106.14%
Medicare-derived payments	125,908.17	90,000.00	35,908.17	139.9%
Collections-derived payments	18,734.89	30,000.00	-11,265.11	62.45%
Total Call Revenue	<u>516,140.89</u>	<u>470,000.00</u>	46,140.89	109.82%
Grant Revenue				
DOLA Grant Revenue	95,096.00	95,000.00	96.00	100.1%
Colorado EMTS Grants		93,779.00	-93,779.00	
Other grant revenue	5,000.00			
Total Grant Revenue	<u>100,096.00</u>	<u>188,779.00</u>	-88,683.00	53.02%
Other Revenue				
Other Revenue	2,242.16			
CAID Supplemental	218,664.82			
COVID Relief	1,333.01			
Total Other Revenue	<u>222,239.99</u>			
Total Income	<u>2,928,751.86</u>	<u>2,623,758.00</u>	304,993.86	111.62%
Gross Profit	2,928,751.86	2,623,758.00	304,993.86	111.62%
Expense				
Uncategorized Expenses	17,000.00			
Capital Expenditures				
Ambulance purchase		187,558.00	-187,558.00	
Capital (misc)	97,331.66			
Total Capital Expenditures	<u>97,331.66</u>	<u>187,558.00</u>	-90,226.34	51.89%
Administration				
Reimbursable Expenses	575.00			
Accounting	9,691.27	10,000.00	-308.73	96.91%
Legal	28,744.00	10,000.00	18,744.00	287.44%
Other				
Admin Training	2,940.86	1,000.00	1,940.86	294.09%
Discretionary	4,428.63	5,000.00	-571.37	88.57%
licensing/memberships	5,553.00	6,000.00	-447.00	92.55%
Manager Development	1,540.72	3,000.00	-1,459.28	51.36%
Professional Services	10,397.50			
Total Other	<u>24,860.71</u>	<u>15,000.00</u>	9,860.71	165.74%
Total Administration	<u>63,870.98</u>	<u>35,000.00</u>	28,870.98	182.49%

Gilpin Ambulance Authority
Profit & Loss Budget vs. Actual
January through December 2022

	<u>Jan - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Operations and Maintenance				
Property Maintenance	17,032.81	30,000.00	-12,967.19	56.78%
Communications R&M	3,514.94	5,000.00	-1,485.06	70.3%
Crew Quarters supplies	9,668.92	12,000.00	-2,331.08	80.57%
Disposable Medical Supplies	35,414.30	25,000.00	10,414.30	141.66%
Durable Medical Equipment	4,415.29	6,000.00	-1,584.71	73.59%
Office Supplies/Postage/Fees	4,989.18	6,000.00	-1,010.82	83.15%
Property Lease		3,500.00	-3,500.00	
Property Liability Insurance	20,583.04	21,000.00	-416.96	98.01%
Public Education/PR	1,099.67	1,000.00	99.67	109.97%
Safety Gear	854.35	3,000.00	-2,145.65	28.48%
Service Contracts/Equip Lease	51,660.29	40,000.00	11,660.29	129.15%
Technology/Hardware/Software	7,128.94	8,000.00	-871.06	89.11%
Telephone/TV/Internet	13,672.55	15,000.00	-1,327.45	91.15%
Training	6,247.72	7,000.00	-752.28	89.25%
Uniforms	12,157.75	12,000.00	157.75	101.32%
Vehicle expense				
Fuel	33,887.01	19,000.00	14,887.01	178.35%
Insurance	8,390.80	11,000.00	-2,609.20	76.28%
Maintenance	34,067.92	30,000.00	4,067.92	113.56%
Tires	6,469.48	9,000.00	-2,530.52	71.88%
Total Vehicle expense	<u>82,815.21</u>	<u>69,000.00</u>	<u>13,815.21</u>	<u>120.02%</u>
Total Operations and Maintenance	<u>271,254.96</u>	<u>263,500.00</u>	<u>7,754.96</u>	<u>102.94%</u>
Personnel Expense				
Salaries				
Salaries Admin	166,181.35	181,000.00	-14,818.65	91.81%
Salaries Regular	1,157,167.84	1,270,000.00	-112,832.16	91.12%
PTO	57,077.38	60,000.00	-2,922.62	95.13%
Holiday stipends	5,200.00	8,200.00	-3,000.00	63.42%
Employee Bonuses	5,950.00			
Total Salaries	<u>1,391,576.57</u>	<u>1,519,200.00</u>	<u>-127,623.43</u>	<u>91.6%</u>
Employee Benefits and Payroll				
457(b) Admin Fess	2,773.60	3,000.00	-226.40	92.45%
457(b) employee contribution	-5,473.31			
457(b) employer match	32,033.53	42,000.00	-9,966.47	76.27%
Benefits HRA	20,415.12	27,600.00	-7,184.88	73.97%
Benefits Life AD& D STD LTD	15,205.58	22,400.00	-7,194.42	67.88%
Employee Wellness	294.00	1,000.00	-706.00	29.4%
Health Insurance	199,356.68	230,000.00	-30,643.32	86.68%
Payroll Service Fees	5,423.68	6,500.00	-1,076.32	83.44%
Payroll & Unemployment Taxes	107,729.99	130,000.00	-22,270.01	82.87%
Worker's Comp	51,047.00	56,000.00	-4,953.00	91.16%
Total Employee Benefits and Payroll	<u>428,805.87</u>	<u>518,500.00</u>	<u>-89,694.13</u>	<u>82.7%</u>
Total Personnel Expense	<u>1,820,382.44</u>	<u>2,037,700.00</u>	<u>-217,317.56</u>	<u>89.34%</u>
Total Expense	<u>2,269,840.04</u>	<u>2,523,758.00</u>	<u>-253,917.96</u>	<u>89.94%</u>
Net Income	<u>658,911.82</u>	<u>100,000.00</u>	<u>558,911.82</u>	<u>658.91%</u>

Gilpin Ambulance Authority
List of Bills Detail
12/10/2022 - 01/09/2023

Bills Paid Since Last Board Meeting	Date	Check #	Amount	Description
Miscellaneous expenses	12/12/2022	Debit Card	-\$108.93	Vehicle Maintenance
Home Depot	12/12/2022	Debit Card	-\$54.21	Station Supplies
Amazon.com	12/12/2022	Debit Card	-\$19.98	Uniforms
Amazon.com	12/12/2022	Debit Card	-\$32.46	Station Supplies
Amazon.com	12/12/2022	Debit Card	-\$55.00	Office Supplies
Amazon.com	12/13/2022	Debit Card	-\$62.45	Holiday
Aladtec, Inc.	12/14/2022	8517	-\$247.78	Schedule
Bound Tree Medical, LLC	12/14/2022	8518	-\$1,158.53	Disposables
City of Black Hawk - Maintenance	12/14/2022	8519	-\$4,735.17	Vehicle Maintenance
Collins Cole Flynn Winn & Ulmer, PLLC	12/14/2022	8520	-\$4,433.00	Legal Fees
ESO Solutions, Inc	12/14/2022	8521	-\$4,930.00	Field Software/Scheduling
Galls/Neves	12/14/2022	8522	-\$380.50	Uniforms
Gilpin County Community Center	12/14/2022	8523	-\$20.00	Rec Center Visits
Gysin Insurance Agency	12/14/2022	8524	-\$8,312.00	1st Qtr 2023
Sharp Ambulance Billing	12/14/2022	8525	-\$2,284.98	Medical Billing
American Ambulance Association	12/14/2022	Debit Card	-\$525.00	2023 Membership
CEBT	12/14/2022	Elec	-\$17,967.55	Health, Life, STD & LTD insurance
DirecTV2	12/14/2022	Elec	-\$153.99	TV Med1
Spur Name Tags	12/15/2022	Debit Card	-\$51.75	Uniforms
ESO Solutions, Inc	12/16/2022	Debit Card	-\$999.00	Training
ADP	12/16/2022	Elec	-\$186.69	Payroll Service Fees
Amazon.com	12/19/2022	Debit Card	-\$139.95	Uniforms
Amazon.com	12/19/2022	Debit Card	-\$26.98	Crew Quarters supplies
AFLAC	12/20/2022	Elec	-\$400.92	Employee Paid Health Insurance
Century Link	12/20/2022	Elec	-\$73.46	Phones Med1
Amazon.com	12/21/2022	Debit Card	-\$88.42	Crew Quarters supplies
USA Communications - Apex	12/21/2022	Debit Card	-\$368.85	Internet Apex
Eldorado Artesian Springs, Inc.	12/21/2022	Debit Card	-\$187.95	Water
Spur Name Tags	12/22/2022	Debit Card	-\$51.75	Uniforms
Airgas USA	12/22/2022	Debit Card	-\$974.29	O2 rental and delivery
DRS	12/22/2022	Elec	-\$4,132.14	457(b) Contributions/Match
Taggerts	12/23/2022	Debit Card	-\$27.77	Propane
Amazon.com	12/23/2022	Debit Card	-\$42.00	Station Supplies
Amazon.com	12/27/2022	Debit Card	-\$9.49	Office Supplies/Postage/Fees
Walmart	12/27/2022	Debit Card	-\$163.43	Station Supplies
Adobe	12/27/2022	Debit Card	-\$287.88	Software Subscription

Elan Financial	12/27/2022	Elec	-\$1,621.33	Credit Card Payment
Miscellaneous expenses	12/29/2022	Debit Card	-\$888.00	Discretionary
Amazon.com	12/29/2022	Debit Card	-\$38.56	Office Supplies
DRS	12/29/2022	Elec	-\$4,661.59	457(b) Contributions/Match
Bound Tree Medical, LLC	12/30/2022	8526	-\$1,462.17	Disposables
FirstNet	12/30/2022	8527	-\$325.33	Cellular Phones
Galls/Neves	12/30/2022	8528	-\$1,385.72	Uniforms
Peak Motor Coach	12/30/2022	8529	-\$1,422.64	Vehicle Maintenance
Patient Settlement	12/30/2022	8530	-\$17,000.00	Patient Settlement
Teleflex	12/30/2022	8531	-\$159.50	Disposables
Wolfco	12/30/2022	8532	-\$100.00	Exterminator
ADP	12/30/2022	Elec	-\$189.58	Payroll Service Fees
Home Depot	1/3/2023	Debit Card	-\$145.50	Station Supplies
Century Link2	1/4/2023	Elec	-\$104.31	Phones Apex
Amazon.com	1/5/2023	99506231	-\$325.61	Office and Station Supplies
Collinson Enterprises	1/5/2023	Debit Card	-\$1,978.50	Uniforms
Rocky Mountain CPR	1/5/2023	Debit Card	-\$344.00	Training
ADP	1/6/2023	Elec	-\$134.28	Payroll Service Fees
Bound Tree Medical, LLC	1/9/2023	8533	-\$174.26	Disposables
City of Black Hawk - Maintenance	1/9/2023	8534	-\$5,441.31	Vehicle Maintenance
Galls/Neves	1/9/2023	8535	-\$1,638.20	Uniforms
Gilpin County Community Center	1/9/2023	8536	-\$24.00	Rec Center Visits
ONE WAY, INC.	1/9/2023	8537	-\$150.50	Dumpster
Sharp Ambulance Billing	1/9/2023	8538	-\$1,642.01	Medical Billing
Stericycle, Inc.	1/9/2023	8539	-\$2,248.08	1st Qtr 2023
TOTAL BILLS			-\$97,299.23	

Credit Card Transactions June 2022 Statement	Date	Check #	Amount	Description
Z Stop Gas Station	10/28/2022	Credit Card	\$3.08	Property Maintenance
Z Stop Gas Station	10/28/2022	Credit Card	\$26.54	Property Maintenance
Walmart	11/8/2022	Credit Card	\$83.33	Crew Quarters supplies
Miscellaneous expenses	11/14/2022	Credit Card	\$112.54	Training
Miscellaneous expenses	11/15/2022	Credit Card	\$57.45	Training
2 Men and a Truck	11/16/2022	Credit Card	\$1,000.00	Moving Expenses
Lowe's	11/17/2022	Credit Card	\$310.02	Station Supplies
Red Dolly	11/18/2022	Credit Card	\$28.37	Meeting With Medical Director
TOTAL CREDIT CARD TXN			\$1,621.33	



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Chief's Report

Date: January 11, 2023

Report by: Cody Carroll

- Interviewed as part of internal investigation
- Multiple conference calls with Kathryn and Deanna about the internal investigation (more to come in executive session)
- Appointed to RETAC board as a Gilpin County representative
- Attended DMEMSMD meeting to discuss upcoming changes to DM protocols
- Worked on the development of standardized job descriptions for all employees (drafts to be sent to Kathryn prior to distribution)
- Ordered custom GAA hoodies for all field employees as gifts
- Spent Christmas Eve with the on-duty crews and had dinner with them and Black Hawk FD.
- New employee handbook is nearing completion
- Worked with Frazer representative to complete the specifications for our new ambulance and obtain a quote
- Located a chassis for the new ambulance through Frazer that will be available at the end of January or early in February which gets us a new ambulance before the end of the year
- Met with Suzanna Ray regarding the salary survey (more to come)
- Worked a few shifts on the ambulance due to staffing shortages



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- Worked with Captains to onboard new employees. As of right now, we are technically at full staffing.
- Established a protocol for filling shifts that allows for the usage of PRN staff effectively while also minimizing overtime
- Worked with ESO on implementation of ESO scheduler
- Obtained quote from OpIQ that includes a minimum spending agreement with Boundtree

Accounts Receivable Summary 2022

<i>AR Balance Date</i>	Beginning Balance	Charges	Credits	Payments	Remaining Balance
<i>1/31/2022</i>	\$222,295.17	\$76,296.90	\$105,851.70	\$36,476.10	\$270,533.92
<i>2/28/2022</i>	\$270,533.92	\$115,342.00	\$400,163.95	\$31,846.06	\$282,331.20
<i>3/31/2022</i>	\$282,331.20	\$135,760.00	\$98,849.13	\$43,834.59	\$320,645.69
<i>4/30/2022</i>	\$320,645.69	\$79,887.00	\$120,232.34	\$43,300.67	\$281,774.64
<i>5/31/2022</i>	\$281,774.64	\$97,414.00	\$49,728.39	\$22,909.44	\$331,729.77
<i>6/30/2022</i>	\$331,729.77	\$180,411.00	\$141,998.13	\$45,195.80	\$371,666.60
<i>7/31/2022</i>	\$371,666.60	\$75,470.00	\$146,074.56	\$33,254.64	\$306,153.30
<i>8/31/2022</i>	\$306,153.30	\$283,807.00	\$106,603.38	\$55,746.89	\$486,437.32
<i>9/30/2022</i>	\$486,437.32	\$120,412.00	\$132,195.82	\$65,400.50	\$476,493.74
<i>10/31/2022</i>	\$476,493.74	\$178,316.00	\$196,517.33	\$39,142.83	\$463,473.31
<i>11/30/2022</i>	\$463,473.31	\$128,954.00	\$174,525.35	\$53,960.35	\$420,984.58
<i>12/31/2022</i>	\$420,984.58	\$135,142.00	\$114,257.10	\$45,073.02	\$446,955.32
Total 2022		\$1,607,211.90	\$1,786,997.18	\$516,140.89	

<i>AR Balance Date</i>	Beginning Balance	Charges	Credits	Payments	Remaining Balance
<i>1/31/2021</i>	\$651,124.41	\$99,575.40	\$68,296.33	\$13,159.09	\$682,739.48
<i>2/28/2021</i>	\$682,739.48	\$79,533.60	\$80,956.73	\$28,643.96	\$345,206.04
<i>3/31/2021</i>	\$345,206.04	\$96,955.50	\$87,291.39	\$31,081.56	\$375,467.02
<i>4/30/2021</i>	\$375,467.02	\$116,318.00	\$151,812.91	\$50,691.56	\$339,971.11
<i>5/31/2021</i>	\$339,971.11	\$91,094.00	\$135,226.77	\$52,073.25	\$295,837.34
<i>6/30/2021</i>	\$295,837.34	\$110,846.00	\$80,844.85	\$35,174.74	\$344,814.73
<i>7/31/2021</i>	\$344,814.73	\$100,648.00	\$79,332.37	\$26,254.46	\$366,130.36
<i>8/31/2021</i>	\$366,130.36	\$169,569.00	\$110,212.87	\$44,073.72	\$432,694.73
<i>9/30/2021</i>	\$432,694.73	\$128,590.00	\$160,823.70	\$50,194.21	\$417,959.17
<i>10/31/2021</i>	\$417,959.17	\$126,844.00	\$99,965.06	\$22,736.44	\$444,843.11
<i>11/30/2021</i>	\$444,843.11	\$99,791.00	\$127,997.16	\$32,328.07	\$347,662.68
<i>12/31/2021</i>	\$347,662.68	\$108,430.00	\$214,824.79	\$36,076.99	\$222,295.17
Total 2021		\$1,328,194.50	\$1,397,584.93	\$422,488.05	



Gilpin Ambulance Authority
Fiscal YTD Summary - 01/01/22 to 12/31/22

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Totals
Beginning AR	296,612.16	267,057.36	282,331.20	320,645.69	281,774.64	331,729.77	371,666.60	306,153.30	486,437.32	476,493.74	463,473.31	420,984.58	296,612.16
Charges/Invoices	76,296.90	115,342.00	135,760.00	79,887.00	97,414.00	180,411.00	75,470.00	283,807.00	120,412.00	178,316.00	128,954.00	135,142.00	1,607,211.90
Contractual Adjustments	(46,781.29)	(53,054.21)	(56,481.90)	(75,573.18)	(24,281.19)	(60,751.80)	(58,214.41)	(61,164.64)	(80,456.32)	(72,877.69)	(86,340.70)	(68,120.98)	(744,098.31)
Allowed Charges	29,515.61	62,287.79	79,278.10	4,313.82	73,132.81	119,659.20	17,255.59	222,642.36	39,955.68	105,438.31	42,613.30	67,021.02	863,113.59
Patient Discounts	(3,734.00)	(288.15)	0.00	0.00	(50.00)	(1,967.00)	0.00	0.00	0.00	0.00	(2,284.00)	0.00	(8,323.15)
Bad Debt	(21,757.21)	(14,920.32)	0.00	0.00	50.00	(36,841.99)	(41,978.49)	0.00	0.00	(80,265.43)	(26,099.49)	0.00	(221,812.93)
Bad Debt Recovery	873.15	0.00	992.96	0.00	200.00	2,174.00	2,753.31	65.00	0.00	0.00	405.96	0.00	7,464.38
Bankruptcy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustments	(1.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(27.74)	0.00	0.00	0.00	(28.75)
Total Adjustments	(24,619.07)	(15,208.47)	992.96	0.00	200.00	(36,634.99)	(39,225.18)	65.00	(27.74)	(80,265.43)	(27,977.53)	0.00	(222,700.45)
Medicare Payments	(3,495.20)	(4,620.12)	(2,803.89)	(2,957.38)	(540.84)	(5,263.55)	(3,904.26)	(6,900.82)	(6,302.04)	(3,832.76)	(7,390.49)	(6,487.28)	(54,498.63)
Medicaid Payments	(2,396.08)	(3,079.91)	(3,898.54)	(6,430.97)	(2,407.32)	(4,901.56)	(5,094.91)	(10,003.65)	(7,453.85)	(12,616.96)	(6,823.01)	(9,231.75)	(74,338.51)
Insurance Payments	(21,507.15)	(18,369.10)	(24,855.18)	(30,607.94)	(14,543.35)	(28,489.03)	(25,574.28)	(18,815.68)	(27,820.92)	(12,191.49)	(37,845.30)	(18,156.98)	(278,776.40)
Facility Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Patient Payments	(7,052.91)	(5,736.35)	(10,398.96)	(3,188.58)	(5,886.17)	(4,433.24)	(8,970.26)	(6,703.19)	(8,294.71)	(9,552.10)	(5,065.70)	(7,174.27)	(82,456.44)
Total Payments	(34,451.34)	(31,805.48)	(41,956.57)	(43,184.87)	(23,377.68)	(43,087.38)	(43,543.71)	(42,423.34)	(49,871.52)	(38,193.31)	(57,124.50)	(41,050.28)	(490,069.98)
Change in A/R	(29,554.80)	15,273.84	38,314.49	(38,871.05)	49,955.13	39,936.83	(65,513.30)	180,284.02	(9,943.58)	(13,020.43)	(42,488.73)	25,970.74	150,343.16
Ending A/R	267,057.36	282,331.20	320,645.69	281,774.64	331,729.77	371,666.60	306,153.30	486,437.32	476,493.74	463,473.31	420,984.58	446,955.32	446,955.32
Total Credits	(105,851.70)	(100,068.16)	(97,445.51)	(118,758.05)	(47,458.87)	(140,474.17)	(140,983.30)	(103,522.98)	(130,355.58)	(191,336.43)	(171,442.73)	(109,171.26)	(1,456,868.74)
BAD DEBT ACTIVITY													
Beginning Bad Debt	(77,793.55)	(98,677.61)	(113,597.93)	(112,604.97)	(112,604.97)	(112,354.97)	(147,022.96)	(186,248.14)	(186,183.14)	(186,183.14)	(266,448.57)	(292,142.10)	(77,793.55)
Accounts Sent to Bad Debt	(21,757.21)	(14,920.32)	0.00	0.00	0.00	(36,841.99)	(41,978.49)	0.00	0.00	(80,265.43)	(26,099.49)	0.00	(221,862.93)
Bad Debt Adjustments	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
Bad Debt Recovery	873.15	0.00	992.96	0.00	200.00	2,174.00	2,753.31	65.00	0.00	0.00	405.96	0.00	7,464.38
Ending Bad Debt	(98,677.61)	(113,597.93)	(112,604.97)	(112,604.97)	(112,354.97)	(147,022.96)	(186,248.14)	(186,183.14)	(186,183.14)	(266,448.57)	(292,142.10)	(292,142.10)	(292,142.10)

Gilpin Ambulance Authority AR Summary Report January through December 2022

	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Jul 22</u>
Patient Pay	9,009.07	5,686.35	11,986.36	2,715.50	5,796.17	3,962.17	6,567.60
Collections	662.00	1,456.20	480.93	560.06	725.27	536.69	1,995.65
Insurance Providers							
Auto Ins	1,520.80	0.00	1,698.00	0.00	3,741.00	0.00	2,066.00
Commercial Ins	11,339.29	12,385.99	15,048.41	23,030.95	8,136.49	21,835.98	6,981.40
Medicaid	1,932.31	2,563.98	4,458.82	6,430.97	963.21	6,345.67	4,824.31
Medicare	10,491.83	7,994.04	10,162.07	8,928.09	3,547.30	10,798.74	10,819.68
Worker's Comp	1,520.80	1,759.50	0.00	1,635.10	0.00	1,716.55	0.00
Total Insurance Providers	<u>26,805.03</u>	<u>24,703.51</u>	<u>31,367.30</u>	<u>40,025.11</u>	<u>16,388.00</u>	<u>40,696.94</u>	<u>24,691.39</u>
TOTAL	<u>36,476.10</u>	<u>31,846.06</u>	<u>43,834.59</u>	<u>43,300.67</u>	<u>22,909.44</u>	<u>45,195.80</u>	<u>33,254.64</u>

	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>TOTAL</u>
Patient Pay	7,911.56	10,892.68	11,276.58	4,080.80	7,299.27	87,184.11
Collections	572.31	938.32	3,506.56	2,486.93	4,813.97	18,734.89
Insurance Providers						
Auto Ins	0.00	0.00	0.00	127.91	0.00	9,153.71
Commercial Ins	28,168.15	21,741.70	5,810.64	18,374.38	15,097.38	187,950.76
Medicaid	6,732.21	11,787.43	6,733.79	10,664.40	9,949.27	73,386.37
Medicare	12,362.66	18,507.50	8,007.31	16,375.82	7,913.13	125,908.17
Worker's Comp	0.00	1,532.87	3,807.95	1,850.11	0.00	13,822.88
Total Insurance Providers	<u>47,263.02</u>	<u>53,569.50</u>	<u>24,359.69</u>	<u>47,392.62</u>	<u>32,959.78</u>	<u>410,221.89</u>
TOTAL	<u>55,746.89</u>	<u>65,400.50</u>	<u>39,142.83</u>	<u>53,960.35</u>	<u>45,073.02</u>	<u>516,140.89</u>

Response/Call Volume Summary 2022

Monthly Comparison 1st Qtr	January						February						March					
	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022
Blood Draw	2	8	7	5	5	3	5	5	2	4	3	0	4	8	12	4	2	2
Call Cancelled	9	5	7	5	1	14	11	8	2	7	7	10	9	8	2	1	7	7
Dead On Scene	1	2	3	0	2	0	0	0	1	4	2	0	0	3	3	1	3	2
Life Alert	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
No Patient Found	5	1	4	10	7	6	1	0	8	5	7	3	2	4	5	3	10	4
No Transport	50	68	54	52	40	77	53	55	56	75	54	65	70	89	72	29	77	83
Standby	23	22	6	18	6	3	15	16	5	9	5	5	10	10	3	6	9	5
Treated, Transferred Care	0	3	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0
Treated, Transported	66	57	66	58	56	51	78	56	43	61	41	48	67	64	70	25	55	80
Totals	156	166	147	148	117	154	163	140	117	166	119	131	162	186	167	69	163	183

Monthly Comparison 2nd Qtr	April						May						June					
	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022
Blood Draw	2	12	4	1	2	3	4	11	6	0	8	3	4	9	6	6	2	2
Call Cancelled	2	4	13	1	3	8	5	8	11	2	3	11	4	5	9	3	3	11
Dead On Scene	4	1	1	2	1	3	1	2	3	0	0	1	2	1	0	4	2	0
Life Alert	1	1	0	0	0	0	0	0	0	0	0	0	0	1	2	0	0	0
No Patient Found	2	4	0	0	8	1	3	4	0	2	10	3	7	2	5	2	14	7
No Transport	58	73	67	13	58	55	66	54	57	10	92	80	53	62	65	29	87	61
Standby	7	9	2	0	3	4	4	10	2	1	6	3	2	6	2	3	4	7
Treated, Transferred Care	0	2	0	0	0	0	0	1	0	1	0	3	1	0	0	2	0	1
Treated, Transported	68	69	58	9	58	43	68	73	46	26	48	68	65	59	57	38	56	72
Totals	144	175	145	26	133	117	151	163	125	42	167	172	138	145	146	87	168	161

Monthly Comparison 3rd Qtr	July						August						September					
	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022
Blood Draw	3	4	8	2	8	1	4	11	11	10	2	7	4	5	8	2	6	4
Call Cancelled	8	6	9	5	3	8	9	8	0	8	3	7	7	3	8	4	12	5
Dead On Scene	1	2	5	2	2	2	3	0	0	1	2	5	5	0	1	1	2	2
Life Alert	0	0	0	0	0	0	5	0	0	0	0	0	1	0	0	0	0	0
No Patient Found	5	2	3	2	7	2	4	0	4	2	10	6	4	4	4	3	3	6
No Transport	81	82	73	58	64	84	61	62	67	55	73	77	54	78	69	58	76	84
Standby	9	6	6	4	7	6	8	7	3	4	2	2	17	9	9	8	8	5
Treated, Transferred Care	0	0	0	2	0	1	0	0	1	2	0	2	0	0	2	0	0	1
Treated, Transported	75	67	65	51	56	77	67	69	55	56	86	80	64	69	41	53	78	64
Totals	182	169	169	126	147	181	161	157	141	138	178	186	156	168	142	129	185	171

Monthly Comparison 4th Qtr	October						November						December					
	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022
Blood Draw	4	8	5	4	5	3	3	7	3	4	2	0	1	4	7	1	0	0
Call Cancelled	4	7	2	2	14	3	6	0	1	7	8	4	4	5	5	6	9	10
Dead On Scene	1	0	3	1	3	3	2	0	3	1	1	3	1	4	1	3	2	2
Life Alert	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
No Patient Found	71	71	5	7	5	8	65	60	1	4	2	4	75	60	2	6	9	6
No Transport	57	54	78	51	61	99	42	49	58	64	60	61	50	44	59	54	76	77
Standby	15	8	12	8	8	3	11	13	5	6	11	5	20	5	9	10	8	7
Treated, Transferred Care	0	0	3	0	1	0	3	0	0	1	0	0	0	0	1	0	1	1
Treated, Transported	55	48	60	45	65	64	51	42	61	42	50	65	70	74	55	33	48	61
Totals	208	196	168	118	162	183	183	171	132	129	134	142	221	196	139	113	153	164

Year To Date Comparison	2014	2015	2016	2017	2018	2019	2020	2021	2022
Blood Draw	53	55	42	40	92	79	43	45	28
Call Cancelled	48	58	55	78	67	69	51	72	98
Dead On Scene	15	18	16	21	15	24	20	23	23
Life Alert	0	6	3	8	2	2	0	0	0
No Patient Found	7	49	53	35	41	41	46	92	56
No Transport	708	741	799	757	814	775	548	813	903
Standby	117	176	147	141	121	64	77	77	55
Treated, Transferred Care	6	1	5	4	6	7	9	6	9
Treated, Transported	795	766	775	794	747	677	497	696	773
Totals	1749	1870	1895	1878	1905	1738	1291	1824	1945

Five Year Comparison	2017	2018	2019	2020	2021
Blood Draw	40	92	79	43	45
Call Cancelled	78	67	69	51	72
Dead On Scene	21	15	24	20	23
Life Alert	8	2	2	0	0
No Patient Found	35	41	41	46	92
No Transport	757	814	775	548	813
Standby	141	121	64	77	77
Treated, Transferred Care	4	6	7	9	6
Treated, Transported	794	747	677	497	696
Totals	1878	1905	1738	1291	1824

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

Green & Associates LLC

Certified Public Accountants & Business Consultants

November 15, 2022

To the Board of Directors

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

We are pleased to confirm our understanding of the services we are to provide Gilpin Ambulance Authority for the year ended December 31, 2022.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of Gilpin Ambulance Authority as of and for the year ended December 31, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Gilpin Ambulance Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Gilpin Ambulance Authority's RSI in accordance with auditing standards generally accepted in the United States of America, (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1) None

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

1) Budgetary Comparison Schedule – Non GAAP basis

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

Audit Procedures—Internal Control

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

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

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

Audit Procedures—Compliance

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

Other Services

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

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

Responsibilities of Management for the Financial Statements

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period

presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

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

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

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

Engagement Administration, Fees, and Other

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

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

David Green, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately June 1, 2023, or another agreed upon date, and to issue our reports no later than September 30, 2023.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$6,400. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon

written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

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

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

Very truly yours,



Green & Associates LLC

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

GILPIN COUNTY GAMING IMPACT ASSISTANCE GRANT FUNDING AGREEMENT

THIS agreement is entered into this 01st day of January, 2023, by and between the County of Gilpin (“County”) and the Gilpin County Ambulance (“Recipient”), effective January 1, 2023, through December 31, 2023.

WHEREAS, County has received from the Colorado Department of Local Affairs (“DOLA”) a gaming impact assistance grant in the amount of \$811,888.00 to be paid in 2023, to be used by Recipient to provide public services, and

WHEREAS, County requires that Recipient enter into this agreement for the transfer of state gaming funds to Recipient to ensure that Recipient provides the public services relating to documented gaming impacts described in the grant agreement between County and DOLA, and

NOW THEREFORE, in consideration of the promises and covenants here and appearing, the parties agree as follows:

1. The DOLA grant to County for the benefit of Recipient is for the purpose of funding only those activities identified in the Scope of Services identified as Exhibit B to the contract between DOLA and County, a copy of which is attached to this agreement and incorporated by reference herein;
2. Recipient shall not incur any cost or expense whatsoever for the services described within the scope of services to be funded by the DOLA grant, prior to execution of this Agreement by all parties;
3. Grant funds shall be utilized exclusively for those costs and expenses described in the project description, objectives, requirements and budget, as detailed in Exhibit B to the DOLA contract (“scope of services”).
4. **DISTRIBUTION OF GAMING IMPACT FUNDS.** Gaming funds shall be disbursed by County only upon compliance with the following procedures:
 - A. All Gaming Impact Grant application information will be saved by Recipient to be used in future grant applications.
 - B. All gaming impact funds and Recipient’s matching funds shall be expended only after the date of execution of the Impact Assistance Funding Agreement.
 - C. To the extent applicable to Recipient, Recipient shall comply with each and every provision thereof of the DOLA-County grant contract.
5. **RECIPIENT ACKNOWLEDGES THAT REIMBURSEMENT TO RECIPIENT MAY BE DELAYED AND THERE IS NO GUARANTEE OF REIMBURSEMENT WITHIN ANY SPECIFIC TIME PERIOD. NO RECIPIENT SHOULD RELY UPON GAMING IMPACT FUNDS DISBURSED PURSUANT TO THIS AGREEMENT AS ITS SOLE OR PRINCIPAL SOURCE OF FUNDS. GAMING IMPACT FUNDS ARE TO BE USED AS A SUPPLEMENT TO OTHER FUNDING SOURCES AVAILABLE TO RECIPIENT.**
6. **NOT-FOR-PROFIT STATUS.** If a corporation, Recipient shall provide to the County a certificate of good standing issued by the Colorado Secretary of State confirming that Recipient is a not for profit corporation organized and existing under the laws of the State of Colorado and in good standing at the time of execution of this Agreement. Respondent shall also submit the names of its current Board of Directors and Officers as of the date of execution of this Agreement. Both of said submittals shall be a condition to the release of any funds to Recipient under this Agreement.
7. **AUDIT.** The expenditure of grant funds by Recipient shall be subject to an audit by County or its designated auditors at any time during normal business hours. Recipient shall cooperate fully in any such audit and shall make available for inspection all books of account, receipts, invoices or other financial records reasonably required by County to complete such audit.

8. County and Recipient recognize that this agreement may constitute a sole source government contract as defined in Article XXVIII section 14.4 Colorado Constitution. To the extent said Constitutional provision is applicable to a contract with a non-profit entity such as Recipient, Recipient, including Recipient's officers, directors and trustees, agree that for the duration of this contract and for two years thereafter, Recipient, its officers, directors and trustees, shall cease making or causing to be made, or inducing by any means, a contribution, directly or indirectly, on behalf of Recipient or the officers, directors or trustees of Recipient, for the benefit of any political party or the benefit of any candidate for any elected office of the State of Colorado or any of its political subdivisions. Recipient shall be responsible for compliance with any reporting or notification requirements set forth in Article XXVIII section 16 of the Colorado Constitution.

9. Venue, This Agreement shall be governed by and interpreted in accordance with the laws of the State of Colorado. Venue for any dispute arising hereunder shall be in the Gilpin County District Court.

10. Recipient shall assume the responsibility of "Grantee" under the Grant Award to County, and shall comply with all terms, conditions, and timely performance of obligations, and Recipient shall send all reports and communications to the County Finance Director for review and approval prior to submission to the State.

COUNTY OF GILPIN

By: _____
 Sandy Hollingsworth, Chair
 Board of County Commissioners

ATTEST:

 Sharon Cate
 Deputy Clerk to the Board of County Commissioners

RECIPIENT

By: _____

Title: _____

Organization: _____

Check as applicable:

_____, A Colorado Non-profit corporation

_____, Other (Identify by legal status) _____

GILPIN AMBULANCE AUTHORITY

OATH OF OFFICE

I, _____, do affirm that I will support the Constitution of the United States, the Constitution of the State of Colorado, and the laws of the State of Colorado, and will faithfully perform the duties of the office of Director of the Gilpin Ambulance Authority upon which I am about to enter to the best of my ability

Signature

STATE OF COLORADO)
) ss.
COUNTY OF GILPIN)

Subscribed and sworn to before me this _____ day of _____, 20__.

Person authorized to administer oaths (County Clerk and Recorder, Clerk of the Court, Notary Public, Chairman of the Board or any other person authorized to administer oaths)

Title: _____

My commission expires: _____
(if administered by a Notary Public)

GILPIN AMBULANCE AUTHORITY
RESOLUTION NO. 01-2023

**A RESOLUTION ESTABLISHING A DESIGNATED PUBLIC PLACE FOR
THE POSTING OF MEETING NOTICES AS REQUIRED BY THE
COLORADO OPEN MEETINGS LAW**

BE IT RESOLVED BY THE GILPIN AMBULANCE AUTHORITY, THAT:

Section 1. 7340 Black Hawk Blvd (the Black Hawk Post Office), 141 Nevada Street (the Central City Hall), and 203 Eureka Street (the Gilpin County Courthouse) shall constitute the designated public places for the posting of meeting notices as required by the Colorado Open Meetings Law. The respective City Managers and the County Manager or their designees shall be responsible for posting the required notices no later than twenty-four (24) hours prior to the holding of the meeting. All meeting notices shall include specific agenda information, where possible.

DATED this 11th day of January, 2023.

, President

ATTEST:

, Secretary