1 - BOCC Agenda, Sept 20 2022 Regular Meeting

2 - Alcohol Bev Lic, Tre Amici Corp dba Garlic Mikes

3 - Scheduling Calendar, Sept 20 2022 - Nov 1 2022

4 - consent 1 - Professional Services Contract, ValueWest, Assesors

4 - consent 2, Grant Application, Emerging and Expanding Child Care

4 - consent 3, Temple Hoyne Buell foundation grant for GH Early Childhood Council

4 - consent 4 - Core Services Agreement Amdmt No 4, ELAP Services LLC

4 - consent 5, Quartz St Easement Agreement with City of Gunnison

4 - consent 6 - Professional Services Agreement_Cheatgrass, Habitat Coordinator, Petar Simic

4 - consent 7, DOLA Search_Rescue Award, Sheriffs Office

4 - consent 8, Town of CB Grant App, for GCSAPP

4 - consent 9 - Mt CB Community Grant App, for GCSAPP Youth Wellness program

4 - consent 10, Two RMHF Grant Apps_HHS navigation services, GC Community Health Coalition Coordinator, staff

4 - consent 11 - Gunnison Co_Jviation Base Agreement

4 - consent 12 - IGA for Gunnison Basin Cheatgrass_Habitat Restoration Coordinator

4 - consent 13, CDEC Application for HHS Universal Pre-K

4 - consent 14, Incumbency and Signature Certificate, Zion Bank

4 - consent 15, CDPHE Task Order 2023 2226 COWIC implementation

5 - Treasurers Report

6c - Aug 2022 Cash Transfer report

6d - Sales Tax, LMD Reports

7 - Presentation_Audited FS For Gunnison Co and LMD, FY 2021

8 - Federal FY2021 County forest payments, Rural School disbursement

9 - Resolution in Support of Ballot Issue 5A

10 - Conservation Easement Grants_Aspen Leaf, Back621, Sewell Gulch, Wildcat Ranch.df

11 - MOU, for GMUG cooperating agency, Gunnison County

12 - BOCC Letter to Pres Biden, in support of CORE Act

13 - Appointment_CCI Legislative Designate

14 - Out of Cycle Appts_Cemetery District Board

GUNNISON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA

DATE: **Tuesday, September 20, 2022**
PLACE: **Board of County Commissioners' Meeting Room at the Gunnison County Courthouse (REMOTE OPTION BELOW)**

GUNNISON COUNTY LOCAL LIQUOR LICENSING AUTHORITY:

8:30 am
- Call to Order
- Alcohol Beverage License #26-34997-0000; Tre Amici Corp dba Garlic Mike's; Effective Dates 9/14/2022 – 9/14/2023
- Adjourn

GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS REGULAR MEETING:

8:31 am
- Call to Order; Agenda Review
- Scheduling
- Consent Agenda: These items will not be discussed unless requested by a Commissioner or citizen. Items removed from consent agenda for discussion may be rescheduled later in this meeting, or at a future meeting.
  1. Acknowledgement of County Manager's signature; Professional Services Agreement; ValueWest, Inc; for professional commercial valuation services for all Gunnison County property classified as Commercial or Industrial; 9/6/2022 - 12/31/2024; $15,000 for 2022, $44,400 for 2023, $44,400 for 2024
  2. Approval for grant submission; Emerging and Expanding Child Care Grant Program; Gunnison-Hinsdale Early Childhood Council; to expand access and availability of licensed child care; 10/01/2022 – 12/31/2026; $18,793
  3. Approval for Temple Hoyne Buell Foundation grant; Gunnison-Hinsdale Early Childhood Council; for infrastructure and systems building; 9/01/2022 – 8/31/2023; $30,000
  4. Approval for Core Services Agreement Amendment No. 4; ELAP Services, LLC; for negotiation and independent dispute resolution services to Gunnison County's Colorado Employee Medical Benefit Plan; Amendments Effective 1/01/2022
  5. Approval for Easement Agreement; City of Gunnison; granting easement to the City in order to create a public right of way over and across realigned Quartz Street; for the new public library location
  6. Approval for Professional Services Agreement; Petar Simic; for services regarding Cheatgrass and Habitat Restoration; 10/03/2022 – 9/29/2023
  7. Approval for Department of Local Affairs (DOLA) 2022 Search and Rescue End-of-Year Award; Gunnison County Sheriff's Office; for purchase of search-and-rescue-related equipment and training; expires 6/30/2023; $20,632
  8. Approval for Town of Crested Butte Grant Application; for Gunnison County Substance Abuse Prevention Project (GCSAPP) Youth Programming; application deadline 9/30/2022; $10,000
  9. Approval for Mt. Crested Butte Community Grant Application; for Gunnison County Substance Abuse Prevention Project (GCSAPP) Youth Wellness program; application deadline 10/03/2022; $5,000
  10. Approval for Two (2) Rocky Mountain Health Foundation Grant Applications; 1) Gunnison County Department of Health and Human Services – for senior services and general health navigation services; and 2) Gunnison County Community Health Coalition – for Coordinator staff support; applications deadline 9/23/22; $50,000 each
  11. Approval for Base Agreement Between Jviation, A Woolpert Company and Gunnison County; Engineering Services for multiple Airport projects; Effective date of signing, up to 5 years; Payment using Billing Rate Schedule for 2022

12. Approval for Gunnison Basin-wide Cheatgrass and Habitat Restoration Coordinator Funding Intergovernmental Agreement; outline of obligations for all involved parties to secure the services of an independent contractor
13. Approval for Colorado Department of Early Childhood (CDEC) Funding Application; Gunnison County Health and Human Services; for Universal Pre-K Administration; $64,660
14. Incumbency and Signature Certificate Approval; Zion Bank; 9/20/2022
15. Approval for Colorado Department of Public Health and Environment (CDPHE) Task Order 2023*2226; to implement and operate the Colorado Women, Infants and Children (COWIC) Program; 10/01/2022 – 9/30/2023; $60,672

- County Manager's Reports

8:40 am
- Treasurer's Reports

- Vouchers and Transfers
  1. September 2022 Accounts Payable Report
  2. July 2022 Purchase Card Report
  3. August 2022 Cash Transfer Report
  4. Sales Tax - LMD Reports

8:45 am
- Presentation; Audited Financial Statements for Gunnison County and Gunnison River Valley Local Marketing District; FY2021

9:15 am
- Federal Fiscal Year 2021 County Forest Payments; Secure Rural Schools Disbursement

9:20 am
- Resolution; In Support of Ballot Issue 5A

9:25 am
- Approval for Four (4) Conservation Easement Grant Agreements; Gunnison Ranchland Conservation Legacy
  1. Aspen Leaf Ranch Conservation Easement; $104,090
  2. Back621Conservation Easement; $65,100
  3. Sewell Gulch Property Conservation Easement; $95,250
  4. Wildcat Ranch Conservation Easement; $97,471

9:35 am
- Memorandum of Understanding; Gunnison County and USDA Forest Service – Grand Mesa, Uncompahgre, and Gunnison (GMUG) National Forests; to become a cooperating agency with the U.S. Forest Service, for the purpose of preparing a revised Forest Plan and Environmental Impact Statement (EIS)

9:40 am
- Board of County Commissioners Letter to President Biden; Support for the Colorado Outdoor Recreation & Economy (CORE) Act

9:45 am
- Appointment, Commissioner Designate/Voting Member; Colorado Counties, Inc; for CCI's October 7, 2022 Legislative Meeting

- Gunnison County Boards and Commissions; Two (2) Out-of-Cycle Appointments to the Cemetery District Board

9:50 am
- Unscheduled Citizens: Limit to 5 minutes per item. No formal action can be taken at this meeting.

- Commissioner Items: Commissioners will discuss among themselves activities that they have recently participated in that they believe other Commissioners and/or members of the public may be interested in hearing about.

- Adjourn

Please Note: Packet materials for the above discussions will be available on the Gunnison County website at http://www.gunnisoncounty.org/meetings prior to the meeting.

ZOOM MEETING DETAILS:
Join Zoom Meeting: https://us02web.zoom.us/j/82753657556?pwd=MjNDbTZHTFNrRVdDemZJdC91aVBlZz09

Meeting ID: 827 5365 7556
Passcode: 471302
One tap mobile
+12532158782,,82753657556#,,,,*471302# US (Tacoma)
+13462487799,,82753657556#,,,,*471302# US (Houston)

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Alcohol Beverage License #26-34997-0000; Tre Amici

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Liquor License renewal for Tre Amici Corp dba Garlic Mikes

Fiscal Impact:

Submitted by: Kathy Simillion, County Clerk **Submitter's Email Address:** ksimillion@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ◉ Required ○ Not Required

Comments:
Appears legally sufficient. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/13/2022 Certificate of Insurance Required

Yes ○ No ◉

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/14/2022

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 2

Agenda Date: 9/20/2022

Revised April 2015

GUNNISON COUNTY

THIS LICENSE MUST BE POSTED IN PUBLIC VIEW

GUNNISON COUNTY

GUNNISON COUNTY CLERK

221 N. WISCONSIN STREET

GUNNISON, COLORADO 81230

LICENSE TYPE

ALCOHOL BEVERAGE LICENSE #26-34997-0000

to sell/serve malt, vinous, spirituous liquor for (on the)-premises consumption in the County of Gunnison, Colorado.

TRE AMICI CORP DBA GARLIC MIKE'S

2674 HWY 135

GUNNISON, COLORADO 81230

Fee $100.00

Effective Dates: 09.14.2022 – 09.14.2023

This license is issued subject to the laws of the State of Colorado and especially under the provisions of Title 44, Articles 4, 3, CRS 1973, as amended; and the Ordinances of the County of Gunnison as applicable.

Kathy Simillion 9-9-2022

Gunnison County Clerk Date Board of County Commissioners Date

Kathy Simillion

THIS LICENSE MUST BE POSTED IN PUBLIC VIEW

DR 8402 (07/01/2012)

STATE OF COLORADO
DEPARTMENT OF REVENUE

LIQUOR ENFORCEMENT DIVISION

1707 Cole Blvd, Suite 300
Lakewood, CO 80401

TRE AMICI CORP
dba GARLIC MIKE'S
2674 HWY 135
Gunnison CO 81230

ALCOHOL BEVERAGE LICENSE

Liquor License Number	License Expires at Midnight
26-34997-0000	**September 14, 2023**
License Type: **HOTEL & RESTAURANT (COUNTY)**	
Authorized Beverages: **MALT, VINOUS AND SPIRITUOUS LIQUOR**	

This license is issued subject to the laws of the State of Colorado and especially under the provisions of Title 44, Articles 4, 3, CRS 1973, as amended. This license is nontransferable and shall be conspicuously posted in the place above described. This license is only valid through the expiration date shown above. Any questions concerning this license should be addressed to: Colorado Liquor Enforcement Division, 1707 Cole Blvd, Suite 300 Lakewood, CO 80401.

In testimony whereof, I have hereunto set my hand. 9/9/2022 JM

Michelle Stone-Principato

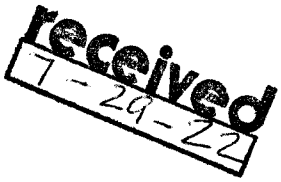
Michelle Stone-Principato, Division Director

Mark Ferrandino, Executive Director/CEO

DR 8400 (03/10/22)
COLORADO DEPARTMENT OF REVENUE
Liquor Enforcement Division

Submit to Local Licensing Authority

GARLIC MIKE'S
2674 HWY 135
Gunnison CO 81230



Fees Due	
Renewal Fee	550.00
Storage Permit $100 X _____	$
Sidewalk Service Area $75.00	$
Additional Optional Premise Hotel & Restaurant $100 X _____	$
Related Facility - Campus Liquor Complex $160.00 per facility	$
Amount Due/Paid	$500.00

Make check payable to: Colorado Department of Revenue. The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department may collect the payment amount directly from your banking account electronically.

Retail Liquor or Fermented Malt Beverage License Renewal Application

Please verify & update all information below **Return to city or county licensing authority by due date**

Licensee Name TRE AMICI CORP		Doing Business As Name (DBA) GARLIC MIKE'S	
Liquor License # 26-34997-0000	License Type Hotel & Restaurant (county)		
Sales Tax License Number 26349970000	Expiration Date 09/14/2022	Due Date 07/31/2022	
Business Address 2674 HWY 135 Gunnison CO 81230			Phone Number 9706412493
Mailing Address 2674 HWY 135 Gunnison CO 81230		Email	
Operating Manager Michael T. Busse	Date of Birth 6/18/65	Home Address 414 S. Taylor ST. Gunnison, CO 81230	Phone Number 970-596-3476

1. Do you have legal possession of the premises at the street address above? ☐ Yes ☐ No
   Are the premises owned or rented? ☑ Owned ☐ Rented* *If rented, expiration date of lease_____

2. Are you renewing a storage permit, additional optional premises, sidewalk service area, or related facility? If yes, please see the table in upper right hand corner and include all fees due. ☐ Yes ☑ No

3a. Are you renewing a takeout and/or delivery permit? (Note: must hold a qualifying license type and be authorized for takeout and/or delivery license privileges) ☑ Yes ☐ No

3b. If so, which are you renewing? ☐ Delivery ☑ Takeout ☐ Both Takeout and Delivery

4a. Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant, been found in final order of a tax agency to be delinquent in the payment of any state or local taxes, penalties, or interest related to a business? ☐ Yes ☑ No

4b. Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant failed to pay any fees or surcharges imposed pursuant to section 44-3-503, C.R.S.? ☐ Yes ☑ No

5. Since the date of filing of the last application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested. ☐ Yes ☑ No

6. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? If yes, attach a detailed explanation. ☐ Yes ☑ No

7. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? If yes, attach a detailed explanation. ☐ Yes ☑ No

8. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? If yes, attach a detailed explanation. ☐ Yes ☑ No

Affirmation & Consent
I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge.

Type or Print Name of Applicant/Authorized Agent of Business	Title
Traci M Busse	Owner/Secretary/Treasurer
Signature: Traci M. Busse	Date: 7/26/22

Report & Approval of City or County Licensing Authority
The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 44, Articles 4 and 3, C.R.S., and Liquor Rules.
Therefore this application is approved.

Local Licensing Authority For: Gunnison County		Date: 7-29-2022
Signature: Kathy Semelka	Title	Attest

Gunnison County Board of County Commissioners Calendar

(Two or more commissioners may be in attendance.)

September 20, 2022 – November 1, 2022
As of 9/16/2022

Board of County Commissioners

1. **BOCC Regular Meeting**
   September 20, 2022, All Day @ BOCC Boardroom
   More Details

2. **BOCC Work Session**
   September 27, 2022, All Day @ BOCC Boardroom
   More Details

3. **BOCC Regular Meeting**
   October 4, 2022, All Day @ BOCC Boardroom
   More Details

4. **Joint Work Session cont'd; Gunnison Co. Board of County Commissioners and the Gunnison Co. Planning Commission**
   October 6, 2022, 9:00 AM @ Planning Commission Room
   Jaynes subdivision, Joint Public Hearing continued
   More Details

5. **Mayors & Managers Meeting - Hosted by Gunnison County**
   October 6, 2022, 12:00 PM - 1:30 PM
   More Details

6. **BOCC Work Session**
   October 11, 2022, All Day @ BOCC Boardroom
   More Details

7. **BOCC Regular Meeting**
   October 18, 2022, All Day @ BOCC Boardroom
   More Details

8. **BOCC Work Session**
   October 25, 2022, All Day @ BOCC Boardroom
   More Details

9. **BOCC Regular Meeting**
   November 1, 2022, All Day @ BOCC Boardroom
   More Details

Gunnison-Hinsdale Board of Human Services

1. **Gunnison-Hinsdale Board of Human Services Meeting**
   October 18, 2022, All Day @ BOCC Board Room
   More Details

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Acknowledgement of County Manager's signature; Pro

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: BOCC, Assessor, ValueWest

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Contract services provide end-to-end valuation for all commercial and industrial property in Gunnison County

Fiscal Impact: $15,000 in 2022* 44,000 in 2023 and 2024 monthly installments paid by invoice

Submitted by: Kristy McFarland **Submitter's Email Address:** kmcfarland@gunnisoncounty.org

Finance Review: (●) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\PSolheim Discharge Date: 9/13/2022

County Attorney Review: (●) Required ( ) Not Required

Comments:
Not sure why certain terms of the signed agreement are highlighted, but this should have no effect on the legality of the agreement. Appears legally sufficient. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/8/2022 Certificate of Insurance Required Yes (●) No ( )

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/14/2022

(●) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

PROFESSIONAL SERVICES AGREEMENT

THIS PROFESSIONAL SERVICES AGREEMENT ("Agreement") made effective the 6th day of September, 2022, by and between the Board of County Commissioners of the County of Gunnison, Colorado, whose address is 200 East Virginia, Gunnison, CO 81230 (herein "Gunnison County") and ValueWest, Inc. whose address is 5125 S Kipling Parkway, Suite 301, Littleton, CO 80217 (herein "Contractor").

RECITALS

The Contractor desires to provide professional services regarding Professional Commercial Property Valuation ("Services").

Gunnison County desires to engage Contractor to provide Services according to this Agreement as identified in the Scope of Work attached hereto and incorporated herein by reference as Appendix "A ("Services").

Gunnison County desires to engage Contractor to provide Services according to this Agreement.

AGREEMENT

NOW THEREFORE, in consideration of the Recitals and the mutual covenants and obligations hereinafter set forth, the parties agree as follows:

1. SERVICES.

Contractor shall furnish all materials, labor, supervision, supplies and equipment to commence, diligently pursue, and complete the Services as more specifically set forth on Appendix "A". All Services shall be performed in a timely manner and in accordance with generally accepted standards for Contractor's profession and all applicable federal, state and local laws and regulations affecting the Services or their subject matter. Contractor acknowledges that this is a non-exclusive Agreement, and Gunnison County may contract with additional or other providers able to furnish the same or similar services as it deems appropriate to do so.

2. TERM.

The term of this Agreement shall commence on the date first set forth above and shall terminate on December 31, 2024, unless sooner terminated or replaced as provided herein.

3. STRATEGIC RESULT.

Execution of this Agreement will assist the County with its Providing excellent customer service strategy and more specifically, ensuring that valuations of commercial sold and unsold properties are within 5% of sales price, as outlined in the Gunnison County Strategic Plan.

4. COMPENSATION, BONUS AND EXPENSES.

In consideration and exchange for Contractor's performance of the Services, during the Term, Gunnison County shall pay Contractor fees as more specifically not to exceed fifteen thousand and No/100 U. S. Dollars ($15,000), payable in one lump sum for 2022, and twelve payments totaling $44,400 in 2023 and twelve payments totaling $44,400 in 2024. Payment shall be made by Gunnison County to Contractor within 45 days of receipt of an invoice.

The Compensation shall compensate Contractor for all charges, expenses, overhead, payroll costs, employee benefits, insurance subsistence, and profits, except as specifically set forth herein.

This Agreement is subject to Gunnison County making an annual budget appropriation in an amount sufficient to fund this Agreement. If Gunnison County fails or refuses to make such an appropriation, Gunnison County reserves the right to terminate this Agreement pursuant to the Termination paragraph of this Agreement.

5. INSURANCE.

Contractor agrees that at all times during the Term of this Agreement, and for three (3) years after the date the Term of this Agreement expires or the date this Agreement is terminated, or any applicable warranty period, Contractor shall maintain, in full force and effect and at its sole cost and expense, the following insurance policies. Within thirty (30) days of the execution of this Agreement, Contractor will provide insurance certificates to Gunnison County, listing Gunnison County as an additional insured, for the coverages required by this paragraph, which shall state that such policies shall not be materially changed or cancelled without thirty (30) days prior notice to Gunnison County. Written notice shall be sent to the parties identified in the Notices section of this Agreement and sent thirty (30) days prior to any cancellation or non-renewal unless due to non-payment of premiums, in which case, notice shall be sent ten (10) days prior. If written notice is unavailable from the insurer, Contractor shall provide written notice of cancellation, non-renewal and any reduction in coverage to the parties identified in the Notices section by certified mail, return receipt requested within three (3) business days of such notice by its insurer(s).

a. Worker's Compensation Insurance in accordance with Colorado and Federal law which adequately protects all labor employed by Contractor during the term of this Agreement.

b. Comprehensive General Liability Insurance or the equivalent in an amount no less than Four Hundred Twenty-Four Thousand and No/100 U.S. Dollars ($424,000.00) for injury to one person in any single occurrence; and no less than One Million One Hundred

Ninety-Five Thousand and No/100 U.S. Dollars ($1,195,000.00) for injur(ies) to two or more persons in any single occurrence (i.e., in the aggregate).

c. Comprehensive automobile liability insurance on all vehicles used in the Services, in an amount no less than Four Hundred Twenty-Four Thousand and No/100 U.S. Dollars ($424,000.00) for injury to one person in any single occurrence; and no less than One Million One Hundred Ninety-Five Thousand and No/100 U.S. Dollars ($1,195,000.00) for injur(ies) to two or more persons in any single occurrence (i.e., in the aggregate).

d. Professional Liability Insurance or the equivalent, such as Errors and Omissions coverage, in an amount no less than Four Hundred Twenty-Four Thousand and No/100 U.S. Dollars ($424,000.00) for injury to one person in any single occurrence; and no less than One Million One Hundred Ninety-Five Thousand and No/100 U.S. Dollars ($1,195,000.00) for any injur(ies) to two or more persons in any single occurrence (i.e., in the aggregate).

The required insurance shall be underwritten by an insurer licensed or authorized to do business in Colorado. Combinations of primary and excess coverage may be used to achieve minimum coverage limits. Excess/umbrella policy(ies) must follow form of the primary policy(ies) with which they are related to provide the minimum limits and be verified as such on any submitted Certificate of Insurance. The County's acceptance of a certificate of insurance or other proof of insurance that does not comply with all insurance requirements set forth in this Agreement shall not act as a waiver of Contractor's breach of this Agreement or of any of the County's rights or remedies under this Agreement.

If excluded from any policy coverage, this Agreement shall be specifically named an insured contract. If any policy is in excess of a deductible or self-insured retention, the County must be notified by the Contractor. Contractor shall be responsible for the payment of any deductible or self-insured retention. Defense costs shall be in addition to the limits of liability. If this provision is unavailable that limitation must be evidenced on the Certificate of Insurance. A severability of interests or separation of insureds provision (no insured vs. insured exclusion) must be included. A provision that coverage is primary and non-contributory with other coverage or self-insurance maintained by the County, excluding Professional Liability and Workers Compensation policies, if required.

For all coverages required under this Agreement, Contractor's insurer(s) shall waive subrogation rights against the County by policy endorsement. All subcontractors and subconsultants (including independent contractors, suppliers or other entities providing goods or services required by this Agreement) shall be subject to all of the requirements herein and shall procure and maintain the same coverages required of the Contractor. Contractor shall include all such subcontractors as additional insured under its policies (with the exception of Workers' Compensation) or shall ensure that all such subcontractors and subconsultants maintain the required coverages. Contractor agrees to provide proof of insurance for all such subcontractors and subconsultants upon request by the County.

The insurance coverages specified in this Agreement are the minimum requirements, and these requirements do not lessen or limit the liability of the Contractor to the County under this Agreement. The Contractor shall maintain, at its own expense, any additional kinds or amounts of insurance that it may deem necessary to cover its obligations and liabilities under this Agreement.

The insurance provisions of this Agreement shall survive expiration or termination of this Agreement.

6. INDEPENDENT CONTRACTOR.

In carrying out its obligations and activities under this Agreement, Contractor is acting as an independent contractor and not as an agent, partner, joint venture or employee of Gunnison County. Contractor does not have any authority to bind Gunnison County in any manner whatsoever.

Contractor acknowledges and agrees that Contractor is not entitled to: (i) unemployment insurance benefits; or (ii) Workers Compensation coverage, from Gunnison County. Further, Contractor is obligated to pay all applicable federal, state and local taxes owed in relation to the services.

7. INDEMNIFICATION.

Contractor irrevocably and unconditionally agrees to indemnify, defend and hold harmless Gunnison County, its Commissioners, agents and employees of and from any and all liability, claims, liens, demands, actions and causes of action whatsoever (including reasonable attorney's and expert's fees and costs) arising out of or related to any loss, cost, damage or injury, including death, of any person or damage to property of any kind caused by the misconduct or negligent acts, errors or omissions of Contractor or its employees, subcontractors or agents in connection with this Agreement. Further, the County shall not be liable to Contractor or its affiliates for any loss of anticipated business opportunities, contracts, revenues, profits or savings; damage to goodwill or reputation; or indirect, special or consequential loss or damage, arising out of or in connection with this Agreement, whether for breach of contract, in tort (including negligence), under statute or any other law, and Contractor expressly disclaims any such claims or damages as against the County.

In case of any claim that is subject to indemnification under this Agreement, Contractor will provide the County reasonably prompt notice of the relevant claim. Contractor will defend or settle, at its own expense, any demand, action, or suit on any claim subject to indemnification under this Agreement, through legal counsel selected by Contractor but approved by the County. Each party will cooperate in good faith with the other to facilitate the defense of any such claim and the County will tender the defense and settlement of any action or proceeding covered by this Section to Contractor or upon request. Claims may be settled without the consent of the County,

unless the settlement includes an admission of wrongdoing, fault or liability by the County, whether express or implied.

This defense and indemnification obligation shall survive any termination or expiration of this Agreement.

8. SOLE SOURCE CONTRACTS.

If the Contractor has entered into a sole source contract or contracts with the State of Colorado or any of its political subdivisions as defined in Article XXVIII of the Colorado Constitution which including this contract in the aggregate on an annual basis are equal to or exceed the amount of $100,000, then the following provisions apply:

a. Because of a presumption of impropriety between contributions to any campaign and sole source government contracts, Contractor, on behalf of itself , any person who controls ten percent or more of the shares of or interest in the Contractor, and the Contractor's officers, directors and trustees (collectively, the "Contract Holder") shall contractually agree, for the duration of the contract and for two years thereafter, to cease making, causing to be made, or inducing by any means, a contribution, directly or indirectly, on behalf of the Contractor Holder or on behalf of his or her immediate family member and for the benefit of any political party or for the benefit of any candidate for any elected office of the state or any of its political subdivisions.

b. The parties further agree that if a Contract Holder makes or causes to be made any contribution intended to promote or influence the result of an election on a ballot issue, the Contract Holder shall not be qualified to enter into a sole source government contract relating to that particular ballot issue.

c. The parties agree that if a Contract Holder intentionally violates sections 15 or 17(2) of Article XXVIII of the Colorado Constitution, as contractual damages that Contract Holder shall be ineligible to hold any sole source government contract, or public employment with the state or any of its political subdivisions, for three years.

d. These provisions shall not apply to the extent they have been enjoined or invalidated by a court of competent jurisdiction.

9. DISCRIMINATION.

The Contractor agrees to not discriminate against any person or class of persons by reason of age, race, color, sex, creed, religion, disability, national origin, sexual orientation or political affiliation in providing any services or in the use of any facilities provided for the public in any manner prohibited by Part 21 of the Regulations of the Office of the Secretary of Transportation. Contractor shall further comply with the letter and spirit of the Colorado Anti-Discrimination Act of 1957, as amended, and any other laws and regulations respecting discrimination in unfair

employment practices. Additionally, Contractor shall comply with such enforcement procedures as any governmental authority might demand that Gunnison County take for the purpose of complying with any such laws and regulations.

10. IMMIGRATION COMPLIANCE CERTIFICATION.

a. Contractor certifies that Contractor does not and will not knowingly contract with or employ illegal aliens to work under this Agreement.

b. Contractor certifies that Contractor has required its subcontractors to certify that they do not knowingly contract with or employ illegal aliens to work under this Agreement.

c. Contractor certifies that it has attempted to verify the eligibility of its employees and subcontractors to work through the Basic Pilot Employment Verification Program administered by the Social Security Administration and Department of Homeland Security.

d. Contractor agrees to comply with all reasonable requests made in the course of an investigation under C.R.S. § 8-17.5-102 by the Colorado Department of Labor and Employment.

e. Contractor agrees to comply with the provisions of C.R.S. § 8-17.5-101 et seq.

11. AMERICANS WITH DISABILITIES ACT COMPLIANCE.

The Contractor represents and warrants to Gunnison County that at all times during the performance of this Agreement no qualified individual with a disability shall, by reason of such disability, be exclude from participation in, or denied benefits of the service, programs, or activities performed by the Contractor, or be subjected to any discrimination by the Contractor upon which assurance Gunnison County relies.

12. MISCELLANEOUS.

a. SEVERABILITY. If any clause or provision of this Agreement shall be held to be invalid in whole or in part, then the remaining clauses and provisions, or portions thereof, shall nevertheless be and remain in full force and effect.

b. AMENDMENT. No amendment, alteration, modification of or addition to this Agreement shall be valid or binding unless expressed in writing and signed by the parties to be bound thereby.

c. NO WAIVER OF GOVERNMENTAL IMMUNITY. The parties hereto understand and agree that the County is relying upon, and has not waived, the monetary limitations and all other rights, immunities and protection provided by the Colorado Governmental Act, § 24-10-101, et seq., C.R.S. Nothing in this Agreement is, or shall be construed to be, a waiver,

in whole or part, by Gunnison County of governmental immunity provided by the Colorado Governmental Immunity Act or otherwise.

d. LEGAL AUTHORITY. Contractor represents and warrants that it possesses the legal authority, pursuant to any proper, appropriate and official motion, resolution or action passed or taken, to enter into the Agreement. Each person signing and executing the Agreement on behalf of Contractor represents and warrants that he has been fully authorized by Contractor to execute the Agreement on behalf of Contractor and to validly and legally bind Contractor to all the terms, performances and provisions of the Agreement. The County shall have the right, in its sole discretion, to either temporarily suspend or permanently terminate the Agreement if there is a dispute as to the legal authority of either Contractor or the person signing the Agreement to enter into the Agreement.

e. NO CONSTRUCTION AGAINST DRAFTING PARTY. The parties and their respective counsel have had the opportunity to review the Agreement, and the Agreement will not be construed against any party merely because any provisions of the Agreement were prepared by a particular party.

f. ORDER OF PRECEDENCE. In the event of any conflicts between the language of the Agreement and any exhibits to it, the language of the Agreement controls.

g. SURVIVAL OF CERTAIN PROVISIONS. The terms of the Agreement and any exhibits and attachments that by reasonable implication contemplate continued performance, rights, or compliance beyond expiration or termination of the Agreement survive the Agreement and will continue to be enforceable. Without limiting the generality of this provision, the Contractor's obligations to provide insurance and to indemnify the County will survive for a period equal to any and all relevant statutes of limitation, plus the time necessary to fully resolve any claims, matters, or actions begun within that period.

h. INUREMENT. The rights and obligations of the parties herein set forth shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns permitted under this Agreement.

i. TIME IS OF THE ESSENCE. The parties agree that in the performance of the terms, conditions, and requirements of this Agreement, time is of the essence.

j. PARAGRAPH HEADINGS. The captions and headings set forth herein are for convenience of reference only and shall not be construed so as to define or limit the terms and provisions hereof.

13. DELEGATION AND ASSIGNMENT.

Contractor shall not delegate or assign its duties under this Agreement without the prior written consent of Gunnison County which consent Gunnison County may withhold in its discretion.

Subject to the foregoing, the terms, covenants and conditions of this Agreement shall be binding on the successors and assigns of either party.

14. TERMINATION.

Either party shall have the right to terminate this Agreement at any time, with or without cause, upon thirty (30) days prior written notice to the other. Upon termination, Contractor shall be entitled to compensation for Services performed prior to the date of termination, per the compensation terms provided in this Agreement. Termination shall not affect or prejudice any rights or other remedy that a party may have with respect to the event giving rise to termination or any other rights or other remedy a party may have with respect to breach of this Agreement which existed at or before the date of termination.

15. OWNERSHIP OF PROPERTY.

Any work product, information, materials, goods, or intellectual property generated as a result of the Services shall become the sole and exclusive property of the County, and Contractor agrees to relinquish any rights, implied or otherwise, to such property, including but not limited to any resulting intellectual property rights.

16. WARRANTIES.

Contractor represents and warrants to the County as follows:

a. The Services shall conform to applicable specifications and will be free from deficiencies and defects in materials, workmanship, design or performance, as applicable.

b. All Services shall be performed by qualified personnel in a professional and workmanlike manner, consistent with industry standards.

c. Contractor has the requisite ownership, rights and licenses to perform its obligations under this Agreement and to perform the Services free and clear from all liens, adverse claims, encumbrances and interests of any third party.

d. There are no pending or threatened lawsuits, claims, disputes or actions adversely affecting the Services or Contractor's ability to perform its obligations under this Agreement.

e. Performance of the Services shall not violate, infringe, or misappropriate any patent, copyright, trademark, trade secret, or other intellectual property or proprietary right of any third party.

f. Contractor has the right to and shall assign to County all third-party warranties and indemnities that Contractor receives in connection with any of the Services provided to County. To the extent that Contractor is not permitted to assign any warranties or indemnities

to the County, Contractor agrees to specifically identify and enforce those warranties and indemnities on behalf of County to the extent Contractor is permitted to do so under the terms of the applicable third-party agreements.

17. WHEN RIGHTS AND REMEDIES NOT WAIVED.

In no event shall any action by either party constitute or be construed to be a waiver by the other party of any breach of covenant or default which may then exist on the part of the party alleged to be in breach, and the non-breaching party's action or inaction when any such breach or default shall exist shall not impair or prejudice any right or remedy available to that party with respect to such breach or default; and no assent, expressed or implied, to any breach of any one or more covenants, provisions or conditions of the Agreement shall be deemed or taken to be a waiver of any other breach.

18. NO THIRD-PARTY BENEFICIARY.

Enforcement of the terms of the Agreement and all rights of action relating to enforcement are strictly reserved to the parties. Nothing contained in the Agreement gives or allows any claim or right of action to any third person or entity. Any person or entity other than the County or the Contractor receiving services or benefits pursuant to the Agreement is an incidental beneficiary only.

19. CONFLICT OF INTEREST.

The signatories to this Agreement aver to their knowledge, no employee of the County has any personal or beneficial interest whatsoever in the Services. Contractor has no beneficial interest, direct or indirect, that would conflict in any manner or degree with the performance of the Services, and Contractor shall not employ any person having such known interests. The Contractor shall also not engage in any transaction, activity or conduct that would result in a conflict of interest under the Agreement. The Contractor represents that it has disclosed any and all current or potential conflicts of interest. A conflict of interest shall include transactions, activities or conduct that would affect the judgment, actions or work of the Contractor by placing the Contractor's own interests, or the interests of any party with whom the Contractor has a contractual arrangement, in conflict with those of the County. The County, in its sole discretion, will determine the existence of a conflict of interest and may terminate the Agreement in the event it determines a conflict exists, after it has given the Contractor written notice describing the conflict.

20. FORCE MAJEURE.

Neither party shall be responsible for failure to fulfill its obligations hereunder or liable for damages resulting from delay in performance as a result of an unforeseeable event outside the control of such party, and not caused by such party's negligence, including war or armed conflict, fire, flood, strike, riot or insurrection, terrorist attack, nuclear, chemical or biological attack, natural disaster, martial law, unreasonable delay of carriers, governmental order or regulation;

PROVIDED, HOWEVER, the any delay caused by the Covid-19 Pandemic (or Endemic), or any other communicable disease pandemic or endemic, shall NOT be considered a force majeure event. If a force major event occurs, the time for performance shall be extended by mutual agreement of the parties for a period of time as may be reasonably necessary to compensate for such delay, provided that if such performance still cannot be completed within such extended period of time, either party may terminate this Agreement and both parties will be released from any further obligation to the other.

21. NOTICES.

Any notice, demand or communication which either party may desire or be required to give to the other party shall be in writing and shall be deemed sufficiently given or rendered if delivered personally or sent by certified first class US mail, postage prepaid, addressed as follows:

Gunnison County:
County Manager
Gunnison County
200 E. Virginia
Gunnison, Colorado 81230
Phone: 970-641-0248

With a copy to:
Board of County Commissioners
of the County of Gunnison, Colorado
200 E. Virginia
Gunnison, Colorado 81230

Contractor:
John Zimmerman
ValueWest, Inc.
5125 S. Kipling Parkway, Suite 301
Littleton, CO 80217

Either party has the right to designate in writing, served as provided above, a different address to which any notice, demand or communication is to be mailed.

22. GOVERNING LAW.

This Agreement shall be governed by and interpreted in accordance with the laws of the State of Colorado. Jurisdiction and venue for any legal proceedings related to this Agreement shall exclusively lie in the State of Colorado District Court located in Gunnison County, Colorado.

23. COUNTERPARTS: FACSIMILE AND ELECTRONIC TRANSMISSION.

This Agreement may be executed by facsimile and/or in any number of counterparts, any or all of which my contain the signatures of less than all the parties, and all of which shall be construed together as but a single instrument and shall be binding on the parties as though originally executed

on one originally executed document. All facsimile counterparts shall be promptly followed with delivery of original executed counterparts.

This Agreement may also be executed by electronic means or signatures. Accordingly, the Agreement, and any other documents requiring a signature hereunder, may be signed electronically by the County in the manner specified by the County. The Parties agree not to deny the legal effect or enforceability of the Agreement solely because it is in electronic form or because an electronic record was used in its formation. The Parties agree not to object to the admissibility of the Agreement in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or that it is not in its original form or is not an original.

The parties agree that: (i) any notice or communication transmitted by electronic transmission, as defined below, shall be treated in all manner and respects as an original written document; (ii) any such notice or communication shall be considered to have the same binding and legal effect as an original document; and (iii) at the request of either party, any such notice or communication shall be re-delivered or re-executed, as appropriate, by the party in its original form. For purposes of this Agreement, the term "electronic transmission" means any form of communication not directly involving the physical transmission of paper, that creates a record that may be retained, retrieved and reviewed by a recipient thereof, and that may be directly reproduced in paper form by such a recipient through an automated process, but specifically excluding text or instant messages.

24. ENTIRE AGREEMENT.

This Agreement comprises the entire agreement between County and Contractor and supersedes all prior or contemporaneous negotiations, discussions or agreements, whether written or oral, between the parties regarding the subject matter contained herein. No amendment to or modification of this Agreement will be binding unless in writing and signed by an authorized representative of each party.

Notwithstanding anything to the contrary herein, the County shall not be subject to any provision included in any terms, conditions, or agreements appearing on Contractor's or a subcontractor's website or any provision incorporated into any click-through or online agreements related to the work unless that provision is specifically referenced in this Agreement.

25. RECORDS.

Contractor shall maintain for a minimum of three (3) years, adequate financial and other records for reporting to County. Contractor shall be subject to financial audit by federal, state or county auditors or their designees. Contractor authorizes such audits and inspections of records during normal business hours, upon forty-eight (48) hours' notice to Contractor. Contractor shall fully cooperate during such audit or inspections.

26. PUBLIC RECORD.

To the extent not prohibited by state or federal law, this Agreement is potentially subject to public release through the Colorado Open Records Act. The parties further acknowledge and understand that all work product or materials provided or produced under this Agreement, including items marked Proprietary or Confidential, may be subject to the Colorado Open Records Act., § 24-72-201, et seq., C.R.S.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date above written.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO

By: _____
~~Jonathan Houck, Chairperson~~
Gunnison County Manager

ATTEST:

Melanie Bollig
Deputy Clerk

GUNNISON COUNTY SEAL COLORADO

CONTRACTOR

By: _____
John Zimmerman (Sep 7, 2022 11:13 PDT)

APPENDIX "A"

SCOPE OF SERVICES

Contractor shall perform and provide the following services:

Professional commercial valuation services for all Gunnison County property classified as Commercial or Industrial. Scope of work includes the following services as they relate to Commercial and Industrial property:

- Physically inspect all sales within the relevant reappraisal sales study period,
- Review the sales confirmation process, follow up with questions to ensure sales comply with state audit regulations,
- Conduct and apply sales time trend analysis,
- Analyze sales and develop market appraisal approach to establish values,
- Beginning in 2024, develop robust income approach,
- Create regression models in RealWare CAMA system,
- Apply models and extensively review values derived, utilizing price per square foot data, rental and income information and cost approach methods when necessary,
- Verify valuations comply with state audit statistical requirements prior to mailing of Notices of Value,
- Schedule hearings for appeals during the month of May and into June,
- Review all appeals and make determinations
- Be available for County Board of Equalization hearings through October 31st and
- Be available for District County, Board of Assessment Appeals or Binding Arbitration hearings as necessary.
- Handle all abatements up to a total of 30 hours per year.

ContractorAgreement ValueWest2022-2024

Final Audit Report 2022-09-07

Created:	2022-09-07
By:	John Zimmerman (johnz@valuewest.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAT1osYpJxjoQQm3GT-G406HB-Jg-aaFpx

"ContractorAgreement ValueWest2022-2024" History

Document created by John Zimmerman (johnz@valuewest.com)
2022-09-07 - 6:10:32 PM GMT- IP address: 107.115.239.119

Document emailed to John Zimmerman (john.zimmerman62@gmail.com) for signature
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Document e-signed by John Zimmerman (john.zimmerman62@gmail.com)
E-signature hosted by John Zimmerman (johnz@valuewest.com)
Signature Date: 2022-09-07 - 6:13:09 PM GMT - Time Source: server- IP address: 107.115.239.119- Located near: (39.6508, -106.954)

Offline document events synchronized and recorded
2022-09-07 - 6:13:11 PM GMT - Time Source: server- IP address: 107.115.239.119

Agreement completed.
2022-09-07 - 6:13:11 PM GMT

ValueWest
5125 S. Kipling Pkwy. Suite 301 Littleton, CO 80217

8/30/2022

Ms. Kristy McFarland
Gunnison County Assessor
221 N. Wisconsin St., Suite A
Gunnison, CO 81230

Dear Ms. McFarland,

Thank you for giving us the opportunity to respond to your inquiry about services with respect to the Commercial Reappraisal in Gunnison County for the 2023 and 2024 valuation cycle. We believe that our firm is uniquely qualified to provide these important services to Gunnison County in a professional and cost-effective manner. In fact, we are already contracted by sixteen other Colorado Counties to perform very similar services. Many of those client counties have been clients for over ten years.

We hope that you find our proposal to be informative and that you will be confident in our ability to complete this project as we have done for many other clients. If you should have questions prior to the awarding of a contract, I will be glad to make myself available.

Our proposed price is as follows:

- *($44,400)* per calendar year for a two-year period beginning on January 1, 2023 through December 31, 2024.
- *Additionally, we would require a 2022 contract to begin the project in the fall of 2022 at a fixed amount of $15,000.*
- *The total cost for the startup period and the two-year reappraisal cycle would be $103,600.*

When comparing to a potential full-time employee we believe this price is very competitive. Our qualifications and experience likely exceed what would be available in the employee recruitment market at double the cost of our proposal. We believe Gunnison County will see the benefits of this approach just as existing clients have.

If selected, we will serve our responsibilities professionally and with attention to detail. We look forward to your decision.

Sincerely,

John E Zimmerman
President

VALUEWEST, INC
PROPOSAL FOR SERVICES

As requested by the Gunnison County Assessor , Colorado

Professional Ad Valorem Valuation Services

Proposal Submitted by:

ValueWest, Inc.
5125 S Kipling Parkway, Suite 301
Littleton, CO 80127

OVERVIEW

ValueWest, Inc is pleased to submit this proposal for services to support the Gunnison County Assessor's Office in achieving its goals and requirements with respect to the 2023 reappraisal of Commercial and Industrial property. ValueWest, Inc has been in business since 2002 as an ad valorem based consulting, service and appraisal company doing business throughout the State of Colorado. Currently our firm is contracted by sixteen counties in this great state to provide commercial appraisal services for county Assessor's. Gunnison County would join counties; San Miguel, Garfield, Summit, Archuleta, Moffat, Eagle, Rio Blanco, Montezuma and others in the Mountain region and Western Slope of Colorado. We appreciate this opportunity to provide a proposal for this important project.

CONTRACTOR SUMMARY AND CAPABILITIES

ValueWest was founded in 2002 by John Zimmerman, a lifelong resident of the State of Colorado. The company was formed as an "S-Corp" entity and has maintained a "good standing" record with the Colorado Secretary of State ever since.

ValueWest employs 5 people. John Zimmerman and Steve Snyder are both Certified General Appraisers in the State of Colorado. Other members or our staff provide office and clerical support along with other tasks as needed. We respectfully comply with all employment laws of the State of Colorado and the Federal Government. The company is owned by John Zimmerman as it has been since it's inception. Key employee resumes are provided as exhibits with the proposal along with State of Colorado Appraisal Licenses and current insurance coverages.

Our services are in high demand and we carefully consider the specifics of a county and region before we agree to contract with a new customer. We feel that Gunnison County is an excellent fit for our services and that our potential relationship will be mutually beneficial.

Our valuation projects over the years have resulted in the valuation of many billions of dollars of property in aggregate from around the State of Colorado. We pride ourselves on performing effective mass-appraisal services while still learning and understanding the intricacies of the local markets and business climate. We do not just

'crunch' numbers. Overtime, we get to know the business owners, landlords and players in the local commercial market which makes our work more rewarding but also helps us better reflect local forces in our valuations.

METHODOLOGY

If selected, upon execution of the "Agreement for Professional Services" we will:

- Commence with establishing user credentials and access to the necessary Gunnison County Assessor computer system and database.
- Run necessary reports to identify property to be appraised and examine existing data for sales activity or information that will assist in applying the three approaches to value in the mass appraisal environment.
- Begin a detailed field work phase that will take us to most of the properties in our appraisal assignment to get familiar with the physical aspects of the property along with the geographical and economic areas of the county.
- We will perform a detailed, in person, field review of each property that sold during the data collection period and collect new photos as we review the sales. Sales reviews will be documented with a log sheet for later reference.
- Review the sales confirmation and coding decisions made by the Assessor's transfer clerk. Make appropriate adjustments, audit the files to make sure that support for adjustments and exclusion codes exist if requested by the State Auditor.
- Conduct Sales time trending analysis to see if adjustment is needed to comply with the Statutory requirement to adjust the sales to the end of the data collection period. Review and document the time trending with the Assessor prior to the application if necessary.
- Analyze sales data for development of the 'market approach to value' for all properties that may have comparable representation in the sales database.
- Review the existing Harris Realware Computer System – Gunnison County models and began to formulate adaptations to the models to facilitate and effective reappraisal.
- Apply model adaptations and extensively review values arrived at in the system with sales data, prevailing price per square foot data, rental and income information and cost approach methods when necessary.
- Check valuations for compliance with State of Colorado Audit requirements and ensure that all classes of property in Gunnison County are in compliance prior to Notices of Value being prepared on or around April 15, 2023.
- Schedule regular opportunities for taxpayer questions and protest during the month of May 2023 and extending into June 2023 if necessary. Review all protests in our assigned property list and make determinations of value change prior to the Assessor's deadline for Notices of Determination.
- Be available for coordinated scheduling of County Board of Equalization hearings through August 5th, 2023. Prepare and present cases to the CBOE as necessary to support appropriate valuations from the Assessor's point of view.
- Be available for upper-level District Court or Board of Assessment Appeals if necessary. Handle valuation-based decisions on any abatement petitions relating to values for which we are responsible up to 30 hours at no additional cost. In other words, the first 30 hours of preparation will be included in the base contract. Additional hours will be billable at $70/hour and work will be done at the discretion of the Assessor and County Attorney.

EXPECTED RESULTS

Gunnison County can expect a quality reappraisal with Commercial valuations that reflect the economic conditions in the County as of June 30, 2022, as required by the State of Colorado. ValueWest, Inc will professionally represent the County and will treat its taxpayers with respect and reasonableness. The values will be in compliance with State requirements and will yield a fair and accurate mass appraisal in accordance with the International Association of Assessing Officers standards. ValueWest will meet the Assessor's deadlines and provide frequent communication on the status of the project. We will strive to be asked to return for multiple years as a service provider for the Gunnison County Assessor, The Board of County Commissioners and the citizens of Gunnison County.

EXPENSE SUMMARY

The primary expenses for a services contract such as this are for personnel, their travel and the necessary equipment and software to conduct such a data intensive project.

Personnel – We do not expect to hire additional personnel for this contract specifically. We have had some change in our role in one of our existing counties which has freed up available existing resources adequate to perform the work for Gunnison County. The addition of Mr. Snyder in 2020, a highly experienced and qualified appraiser also expands our capabilities.

Travel – In the initial year we will have an atypical amount of travel to and from Gunnison County in order to ramp up the project. However, the cost will be held down by our ability to leverage existing trips from our home office in Littleton, CO to other Western Slope Colorado Counties since we can pass through Gunnison County on the way to our work in those counties. Travel costs level out in the intervening year of an assessment cycle and over several reappraisal cycles as we learn more about the county and gain insight into how to best do our field work.

Hardware, Software, Office Space – Our current capacity in terms of office space and computer capacity is more than adequate without additional expenses attributable to Gunnison County. We do keep our systems up to date and frequently upgrade our systems in order to maintain reliability and maximize efficiency as part of our ongoing business expense.

The main portion of the fee is for compensation for our expertise. We are set up with an infrastructure and a system that allows us to perform work in multiple counties without big investments in travel and equipment. Our fee for this project is inclusive of all our necessary travel, whatever that may be, as well as the equipment that we need to get the job done.

The total cost to Gunnison County will be as fixed fee value of $44,400 per year for two years. This will be billed beginning in January of 2023 through December 2024 in 24 equal payments of $3700 per month. Additionally, we will charge $15,000 for the remainder of 2022 which will be used to cover costs for the fall of 2022 to complete the valuation part of the project on a timely basis in the spring of 2023.

LICENSING, PERMITS, BONDING

ValueWest is appropriately formed, licensed and insured to conduct this project in the State of Colorado. Copies of Appraisal Licenses are included in the exhibits. We are not aware of any specific license requirements at the County level but would be happy to get any necessary local license. Our current insurance levels are provided as an addendum to this proposal. If any of it does not meet the needs of the County, we will be glad to consider adding coverages to meet the standards prior to entering into an agreement.

REFERENCES

Current Client List

Alamosa County Assessor

Archuleta County Assessor

Eagle County Assessor

Garfield County Assessor

Huerfano County Assessor

Kit Carson County Assessor

Lake County Assessor

Mineral County Assessor

Moffat County Assessor

Montezuma County Assessor

Morgan County Assessor

Park County Assessor

Rio Blanco County Assessor

Rio Grande County Assessor

San Miguel County Assessor

Summit County Assessor

Yuma County Assessor

INCLUDED SERVICES

1. ValueWest will conduct physical reviews of all qualified Commercial Improved sales. Each inspection will include a record of the visit and a photograph will be added to the county computer system. The sales verifications gathered by the assessor staff will be reviewed and reconfirmed if necessary.
2. ValueWest will gather data related to the sales, rental and cost conditions in the county and how they affect or are related to the valuation of Commercial Property in the county. Sources for this information will be numerous and will include sales verification documents, income and expense questionnaires, advertisements, personal interviews and other measures of data collection as determined useful and necessary.
3. ValueWest will regularly review local, regional, state and national publications which may provide data which is helpful in setting and supporting fair valuations of commercial property.
4. ValueWest will review its development of stratifications of Commercial real property and will attempt to improve on the accuracy and equity of value by establishing optimal coding and identification of various value determinate characteristics.
5. ValueWest will establish value using the County Assessor computer systems and will supplement the valuation with an income approach to value on most properties.
6. ValueWest will utilize the data collected, analyzed and input, from the aforementioned tasks, to review and modify commercial vacant land and improved values (State Subclasses: 0200, 0300, 2112, 2212, 2115, 2215, 2120, 2220, 2125, 2225, 2130, 2230, 2135, 2235, 2140, 2240, 3112, 3212, 3115, 3215, 3120, 3220, 3125 and 3225 **excluding golf courses and ski areas**). Those values will be determined by how the property existed on 1/01/2023 with an appraisal date of 6/30/2022. A sales ratio study will be conducted to determine the projected audit results. Commercial property protests on the Assessor and the Commissioner's level will be heard and the consultant will make recommendations. Consultant will participate, on behalf of the Assessor, in taxpayer protests of valuation, issuance of Notices of Determination, and presenting expert appraisal evidence and testimony in valuation appeal hearings of the County Board of Equalization, for those property schedules for which Consultant determined the valuation for tax purposes pursuant to this agreement.
7. ValueWest will review data and conduct review field inspections on new construction in the included subclasses.
8. ValueWest will classify new construction inventory and utilize the assessor's system to value the new construction property on a timely basis in accordance with the assessment calendar
9. If deemed necessary by ValueWest, Inc, we will prepare income questionnaires and process income and expense information gathered from annual income and expense surveys.

Tasks performed by the assessor's Office

1. Assessor will be responsible for initial data input including new construction inventory, photos and sketches.
2. Assessor will maintain all information pertinent to the protest.
3. Assessor will set values of special use commercial properties associated with the ski areas and golf courses to the extent that they exist.
4. Assessor will assist in providing data as needed by the Consultant in an electronic format.
5. Assessor and County Information Technologies Department will provide reliable remote access to the Assessor's computer system including the use of the Harris Realware Assessor software and direct VPN or dedicated tunnel access to the DataMart database and "backend" databases for Realware.
6. Assessor will inform the consultant of all new construction once it is inventoried on the Assessor's computer system.
7. Assessor will provide GIS parcel layers such as Parcels upon request.
8. Assessor and the County Commissioners will ensure cooperation in scheduling of CBOE and abatement hearings to reduce travel and conflict with other ValueWest clients.
9. Assessor will provide adequate training on the use County computer system to the extent necessary.
10. Assessor will reimburse for postage costs on any agreed to mass mailings that may be conducted.

CONCLUSION

This proposal provides a very good solution for the Gunnison County Assessor's offices needs regarding Commercial Professional Ad Valorem Services for the 2023 and 2024 reappraisal cycle. ValueWest, Inc is an experienced firm with qualified personnel in place to complete this project in a professional and timely manner. ValueWest, Inc has extensive experience throughout Colorado for a few years and has successfully completed hundreds of similar assignments. We look forward to the possibility of developing a long-term relationship with Gunnison County and its Commercial tax payers. Thank you for the opportunity to submit this proposal.

John Zimmerman

John E Zimmerman, President ValueWest, Inc 8/28/2022

EXHIBIT A – QUALIFICATIONS

John Zimmerman

Certified General Appraiser, Colorado License Number CG1317932 Expires 12/31/2022

President and Founder of ValueWest, Inc

Career

- 1986 University of Colorado at Boulder, B.A. Political Science/Public Service Option
- 1986-1992 Colorado Property Assessment Study Hoover-Thimgan & Associates and later Thimgan and Associates.
    - Data collection, field inspections, analysis, agricultural structure reviews, regression modeling, sales ratio studies, narrative report preparation and publication, testimony at Colorado State Board of Equalization. Earned appraisal license in the first year of licensure requirements.
- 1992-2001 Colorado Property Assessment Study Thos. Y. Pickett & Company.
    - Project Manager, Office Manager, In charge of field staff, analysis, data formatting, coordination of statistical consultant , report preparation and publication, testimony at State Board of Equalization.
- 2002-2020 Founder and President of ValueWest.
    - Contract reappraisal and ad valorem consulting for counties in Colorado.
    - Purchase price allocation project in Adelaide Australia for Newmont Gold after Four Billion Dollar acquisition of Normandy Mining. This was the largest Gold mine purchase ever at the time and out allocation report was one of the first ones done after World wide accounting standards for this type of report went into effect.
    - Reappraisal of warehouses in Adams County for the Colorado Division of Property Taxation after a 'reappraisal order' was issued by the State Board of Equalization.

Qualifications of the Appraiser

Stephen M. Snyder, SRA, CAE
Colorado Certified General Appraiser
Arizona Certified General Appraiser
AQB Certified USPAP Instructor
State of Colorado Certification / License #CG1320470
License Expiration Date December 31, 2023
State of Arizona Certification / License #CGA-1003039
License Expiration Date July 31, 2023
Mailing Address: 582 East Camino De Manana, Huachuca City, AZ, 85616

Office (303) 909-9856, Email snydercae@yahoo.com

PROFESSIONAL EXPERIENCE

2020-Present	**Value West, Inc. Commercial Appraiser.** Value Commercial Properties in contracted Colorado counties. Also, present appraisal support for all levels of appeal.
2012 - 2019	**Douglas County Assessor's Office.** Commercial Appraiser, Litigation Appraisal for all types of commercial and residential property. Design and improve computer systems to enhance efficiency in litigation appraisal preparation. Also, agricultural value research, analysis, and value.
2008 - 2012	**Arapahoe County Assessor's Office.** Supervise a staff of 8 for the processing of personal property taxation. Also perform real property commercial appraisals for litigation for the County Assessor's Office.
2008 – Present	**Wildrose Appraisal** Eminent Domain, Estate Appraisals, Appraisal Review of both Commercial and Residential properties. Appraisals of Commercial * Industrial * Apartments * Residential * Land, for Lenders, Private Property Owners, and Government Entities Condemnation.
2003 – 2007	**Rocky Mountain Valuation Specialists** Director of State Audit of All 64 County Assessors for the Colorado Legislative Council. Built the Audit upon receipt of 1.4 million audit award from an empty room to a thriving and very successful state assessment audit firm of 7 employees. Also, performed Eminent Domain appraisals * Special issues property appraisal * Lender appraisals * Appraisal Review of both commercial and residential properties.
2001 – 2002	**Colorado Department of Transportation (CDOT)** Staff Eminent Domain Appraiser for Region 3 (Western Slope Colorado)
1997 - Present	**Snyder Valuation Services – Owner/Operator** Built a small appraisal business to the second largest firm in Grand Junction with four full time appraisers, one full time office staff and one part time bookkeeper.

Residential * Land * Appraisal Review

1994 – 1997	**Mesa County Assessor** Chief Appraiser / Appraisal Manager – Over Residential, Commercial, Personal Property, Agricultural, and Land. Supervised 11 staff and was a functioning member of the management team.
1990 – 1994	**Douglas County Assessor** Commercial Appraiser / Litigation Appraiser

TRAINING AND EDUCATIONAL BACKGROUND

Degree: Bachelor of Science, Organizational Management

	Colorado Christian University	1995-1996
Also attended	University of Oregon	1979-1982

Other Education Providers:
2020-2021 7-hour USPAP, 12/16/2020,Appraiser eLearning.com
Appraisal of Fast-Food Facilities, 6/23/2021, McKissock
The Income Approach: An Overview 6/26/2021, McKissock
The FHA Handbook 4000.1, 3/12/2020, McKissock

State of Colorado - Division of Property Taxation (DPT) Course Studies:
APR 607: National USPAP update
APR 452 Oil & Gas Pipeline Valuation
APR 451 Oil & Gas Equipment (BELS)
APR 583 Time Trending
APR 451 Oil & Gas Equipment (BELS)
Personal Property
APR 206 Advanced Income
Environmental Property Valuation
Rural Structure Valuation
Mapping Procedures
APR 510 Sales Confirmation
SPSS Modeling
Law Appraisal 590
Appraisal 123
Appraisal 215 Hotel/Motel
Property Tax Administration 702
Appraisal 010 Vacant Land
APR584 CAMA/MRA Workshop
APR201 Personal Property Workshop
APR201 Personal Property Law
Presenting Your Best Case
APR600 S&E WKSP C/E
APR410 Ag Land and Rural Structures
APR103 Income Approach

International Association of Assessing Officers (IAAO):

Income Approach to Valuation both beginning and advanced

Development and Writing of Narrative Appraisal Reports
Assessment Administration: Course 4
How to Critique an Appraisal
Valuation of Contaminated Properties
Industrial Property Valuation
Preparation for Litigation
Appraisal Institute:

Advanced Concepts and Case Studies
Advanced Market Analysis and Highest and Best Use
General Market Analysis and Highest and Best Use
Advanced Income Capitalization
Real Estate Statistics and Valuation Modeling
Uniform Standards for Federal Land Acquisitions
Online Business Practices and Ethics
General Demonstration Appraisal Report Writing Seminar
The Economics of Housing in CO's Volatile Market
Advanced Residential Form & Narrative Report Writing
Basic Income Capitalization: 310
Standards of Professional Practice Part A: 410
Standards of Professional Practice Part B: 420
Advanced Condemnation Appraising: 720
FHA Appraisal Inspection from the Ground up:
What Every Appraiser Should Know
Advanced Residential Form and Narrative Report Writing: 500
Income Valuation of Small Income Properties

International Right of Way Association:

Legal Aspects of Easements

Ted Whitmer, MAI, CRE

Attacking and Defending an Appraisal in Litigation

Colorado Department of Transportation

CDOT Real Estate Contracting and Review
CDOT Appraisal Review Concerns and Introduction to Litigation

Thimgan and Associates:

SPSS and AVM Modeling

AWARDS, APPOINTMENTS AND PRESENTATIONS:

Statutory Advisory Committee to the Property Tax Administrator:
Appointed Member by Governor; Senate Confirmation

County Board of Equalization (CBOE) hearing officer instructor
Appointed by the Mesa County Board of Commissioners

Property Tax Arbitrator for Mesa County
Appointed by the Mesa County Board of Commissioners

Property Tax Arbitrator for Garfield County
Appointed by the Garfield County Board of Commissioners

Presenter at the 2002 Law Seminar for the Division of Property Taxation. Topic: The History of Property Taxation in Colorado.

Presenter at the 2003, 2004 Law Seminar for the Division of Property Taxation. Topic: The Audit and the Assessor

Presenter at the 2015 Law Seminar for the Division of Property Taxation. Topic: The history of Ad Valorum Tax in Colorado from 1876 to 1985

- Instructor: Senior IAAO Certified Instructor for Weekly Classes and "Appraisal Review", "Preparation for Litigation", and "House Design & Systems" (1 day seminars), Course 102 – Income Approach to Valuation (5 day course), and USPAP 15 and 7 hour course since 2004, IAAO Ethics, Valuing Commercial Properties in a Declining Market., IAAO Workshop 163 – Marshall & Swift Cost Approach (Commercial)
- Instructor: CATA (Colorado Association of Tax Appraisers) Co-Present "Assessment, Statistics and Microsoft Excel," and "Advanced Income Approach"

PROFESSIONAL DESIGNATIONS/ CERTIFICATIONS/ASSOCIATION MEMBERSHIPS:

Colorado Board of Real Estate Appraisers
Colorado Certified General Appraiser #CGO1320470, Expires December 31, 2021

Arizona Department of Financial Institutions
Arizona Certified General Real Estate Appraiser CGA-1003039, Expires July 31, 2021

The Appraisal Foundation:
AQB Certified USPAP Instructor (Certified in 2004 with certification current for USPAP 2020/2021). Have taught both the seven and the fifteen-hour USPAP classes to a wide variety of appraisal professionals in Colorado, Wyoming, Idaho, Alabama, Massachusetts, Washington State, New Mexico, and Saskatchewan, Canada.

International Association of Assessing Officers:
Member and holder of the CAE Designation:
Certified Assessment Evaluator (CAE)

Appraisal Institute:
Associate Member with SRA designation
Currently a Candidate for the MAI designation – have satisfied all requirement with the exception of the Demonstration Report and One Comprehensive Exam.

SUMMARY OF EXPERT TESTIMONY Only includes cases with actual court testimony-does not include cases settled during or pre-trial, current cases, or cases settled after deposition.

1) Alpine Bank Building in Grand Junction, CO. (The only high-rise office building in the western slope-). Heard before the Mesa County Board of County Commissioners, 2001, Ad Valorem.

2) CDOT v. Howard Keith & Davis Dunagan, Highway 172 in Ignacio, CO. Possession and Use Hearing (La Plata County) 2002. Eminent Domain, Colorado Department of Transportation.
3) 14 Inverness East v. Arapahoe County Board of Equalization. Heard before the Colorado Board of Assessment Appeals, 2010, Ad Valorem.

4) Magness Property v. Arapahoe County Board of Equalization. Heard before the Colorado Board of Assessment Appeals, 2009, Ad Valorem.

5) Frahm Property v City of Centennial. Eminent Domain

Eminent Domain Appraisals Performed In:

Grand Junction, Kremmling, Winter Park, Delta, Aspen, Cimarron, Debeque, Wheat Ridge, Colorado Springs, Douglas County, City and County of Denver, Adams County, Arapahoe County.

Major Appraisal Projects

Alpine Bank Building, Grand Junction, CO.
Town of Ignacio Eminent Domain Project for CDOT, Ignacio, CO.
Master Appraisal for Monument Glen Subdivision, Fruita, CO.
Master Appraisal for Riverbend Subdivision, Grand Junction, CO.
Master Appraisal for Grace Park Subdivision, Fruita, CO.
Master Appraisal for Cedar Park Subdivision, Fruita, CO
Master Appraisal for Brookside Subdivision, Grand Junction, CO.
Eminent Domain Project for CDOT, Delta, CO.
Eminent Domain Project for CDOT, Cimmaron, CO.
Eminent Domain Project for CDOT, Kremmling, CO.
Eminent Domain Project for CDOT, Winter Park, CO.
Eminent Domain Project for CDOT, Alamosa, CO
Eminent Domain Project for CDOT, Colorado Springs, CO
Northeastern Community College, Sterling, CO
Red Rocks Community College (Lakewood Campus), Lakewood, CO.

Partial List of Clients Served (Past and Present)

Alpine Bank
Alpine Financial
American Home Funding
American Home Loan
Apple Mortgage
Bank of America
Washington Mutual
Bank of Colorado
Bank of Grand Junction
Bank of Telluride
Bankers Mortgage
Booth Financial
Capital Access Mortgage
Capital Home Equity
Centex Home Equity
Chase Manhattan
Clarion Mortgage
Community First Bank
City of Wheat Ridge
City of Commerce City
CDOT
AmFirst Bank
City of Wheat Ridge
City of Colorado Springs
Ayuda
Grand Junction Community Hospital
Colorado Federal Mortgage
Direct Mortgage Group
DiTech
Fairpoint Mortgage
Fairway Lending Group
First Preston Foreclosure
Flagstar Bank
Fleet Mortgage Group
Fort Worth Mortgage
Full Spectrum
GE Capital Mortgage Services
GMAC Mortgage Corp.
RAVCO
Rio Grande Federal Credit Union
Superior Bank F.S.B.
The Bank of Cherry Creek
Vectra Bank of Colorado
Colorado Community College System
Colorado State Land Board
H.C. Peck
Champion Bank
City and County of Denver
Solera Bank
AmFirst Bank

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 10/21/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATIONIS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER DODRILL INSURANCE INC 34341973 PO BOX 27299 DENVER CO 80227	CONTACT NAME: PHONE (A/C, No, Ext): (877) 853-2582 FAX (A/C, No): (888) 443-6112 E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	NAIC#
INSURED ValueWest Inc 5934 S UNION ST LITTLETON CO 80127-2320	INSURER A : Hartford Underwriters Insurance Company	30104
	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED.NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR [X] General Liability GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC OTHER:			34 SBA AJ4G8H	12/01/2021	12/01/2022	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$2,000,000 $1,000,000 $10,000 $2,000,000 $4,000,000 $4,000,000
	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	
	UMBRELLA LIAB EXCESS LIAB OCCUR CLAIMS-MADE DED RETENTION $						EACH OCCURRENCE AGGREGATE	
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A					PER STATUTE / OTH-ER E.L. EACH ACCIDENT E.L. DISEASE -EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	
A	Data Breach - Defense & Liab Covg			34 SBA AJ4G8H	12/01/2021	12/01/2022	Limit	$50,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
The Business Liability Coverage Part includes a Blanket Additional Insured By Contract Endorsement, Form SL 30 32.

CERTIFICATE HOLDER	CANCELLATION
	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Susan L. Castaneda

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ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/27/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Norman-Spencer Agency, LLC 8075 Washington Village Drive Dayon, OH 45458	**CONTACT NAME:** Susan Lomeli **PHONE (A/C, No, Ext):** **FAX (A/C, No):** **E-MAIL ADDRESS:** susanlomeli@norman-spencer.com
	INSURER(S) AFFORDING COVERAGE / **NAIC #** **INSURER A :** ACCELERANT SPECIALTY INSURANCE COMPANY **INSURER B :** **INSURER C :** **INSURER D :** **INSURER E :** **INSURER F :**
INSURED VALUEWEST INC. 5125 S KIPLING PKWY STE 301 LITTLETON, CO 80127	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ $ $ $ $ $
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ $ $ $
	UMBRELLA LIAB ☐ OCCUR **EXCESS LIAB** ☐ CLAIMS-MADE DED ☐ RETENTION $						EACH OCCURRENCE AGGREGATE	$ $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ N / A **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below						☐ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ $ $
A	Professional Liability			S0004PL00122500	01/01/2022	01/01/2023	Each Claim/Aggregate	$1,000,000/$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more
Ad valorem appraisal services

CERTIFICATE HOLDER

San Miguel County and San Miguel County Elected Officials
Contract Administrator
333 W. Colorado Ave, 3rd Floor
PO Box 1170
Telluride, CO 81435

CANCELLATION AI 001881

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Emerging and Expanding Child Care Gra

Action Requested: Other Review and Approval for grant submission and County Manager signature on vendor contact form.

Parties to the Agreement:

Term Begins: 10/1/2022 **Term Ends:** **Grant Contract #:**

Summary:

Statement of Work, Proposed Budget, and vendor contact form for the Department of Early Childhood's E and E grant.

Fiscal Impact:

Submitted by: Lana Athey **Submitter's Email Address:** lathey@gunnisoncounty.org

Finance Review: (●) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\PSolheim Discharge Date: 9/7/2022

County Attorney Review: (●) Required ( ) Not Required

Comments:

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/8/2022 Certificate of Insurance Required

Yes ( ) No (●)

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/9/2022

(●) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

COLORADO
Department of Early Childhood

Exhibit A

STATEMENT OF WORK (SOW)
EMERGING AND EXPANDING CHILD CARE GRANT PROGRAM

GUNNISON-HINSDALE EARLY CHILDHOOD COUNCIL
220 N. SPRUCE STREET
GUNNISON, CO 81230

AUGUST 22, 2022

OCTOBER 1, 2022 – DECEMBER 31, 2026

The Statement of Work (SOW) is a document which describes the scope of work required to complete a specific project. It is a formal document and must be agreed upon by all parties involved and ultimately becomes a part of the executed agreement (Contract, PO, etc.). In order to be effective, the SOW must contain an appropriate level of detail, so all parties clearly understand what work is required, the duration of the work involved, what the deliverables are, and what is acceptable.

INTRODUCTION/BACKGROUND

House Bill 20B-1002 Emergency Relief Grant Programs authorized the Emerging and Expanding child care grant program. The purpose of the Grant program is to expand access and availability of licensed child care throughout the State. Senate Bill 22-213 has extended the Emerging and Expanding child care grant program. Grants must be obligated prior to December 30, 2024 and expended on or before December 31, 2026. The Early Childhood Council shall create a process for soliciting, vetting, awarding, and monitoring emerging and expanding grants.

SCOPE OF WORK

The Scope of Work shall include activities and deliverables related to administering the Expanding & Emerging Child Care Grant Program.

PERIOD OF PERFORMANCE

The period of performance is the October 1, 2022 – December 31, 2026.

Disclaimer: Any dates in the statement of work or other exhibit that extend beyond the Contract Expiration Date are for planning and informational purposes only, and do not formally extend the Contract Expiration Date

WORK PLAN

This section should include a description of the actual tasks which the project shall require. This should include what tasks need to be completed in order for successful completion of this project/contract. As with all other portions of the SOW, every effort should be made to include as much detail as possible. ***(This part of the SOW should be completed using the provided work plan template and integrated as part of the SOW) [The instructions are in red – please remove the instructions from completed document. General Instructions: Complete the Work Plan Template. All categories must contain content. Additional rows can be added as needed in any section. If awarded, CDEC staff shall review the contents of the proposed Work Plan table and shall contact the Offeror to discuss concerns, revisions, or to request clarification.]***

Work Plan					
OUTCOMES, BENCHMARKS, AND MILESTONES					
Outcome statement:	**Expand access and availability of licensed childcare**				
Key Activity A: Increase awareness of grant program and deliver grants to eligible recipients					
Tasks	**Time Period**	**Deliverable**	**Measurement**	**Person(s) Responsible**	**Budget Category**
Recruit Programs Award Grants Provide supports and trainings needed for programs to expand licensed capacity	October 1, 2022 through December 30, 2024	Signed MOUs	Number of new licensed Child Care slots	Council Staff	Personnel & Fringe Travel Supplies/Operating
Support Programs through the completion of projects to expand licensed capacity	January 1, 2025 through December 31, 2026		Number of new licensed Child Care slots	Council Staff	Personnel & Fringe Travel Supplies/Operating
Key Activity B: Monitor Projects					
Tasks	**Time Period**	**Deliverable**	**Measurement**	**Person(s) Responsible**	**Budget Category**
Maintain documentation of project progress including but not limited to zoning requests, permits, and final inspections	October 1, 2022 through December 31, 2029	Provide documents to the Department upon request by Department staff		Council Staff	Personnel & Fringe Travel
Key Activity C: Collaborate with the Department and Relevant Stakeholders					
Tasks	**Time Period**	**Deliverable**	**Measurement**	**Person(s) Responsible**	**Budget Category**
Meet with Department staff, Technical Assistance Vendor, and other relevant program stakeholders	October 1, 2022 through December 31, 2026	Meet with Department and/or stakeholders upon request by Department staff		Council Staff	Personnel & Fringe

SCHEDULE/MILESTONES

Between October 2022 and December 2026 the Council will engage programs and provide supports to programs participating in the Emerging and Expanding Child Care Grant Program. Grants awarded to Early Childhood Programs may be used for the purpose of expanding capacity and allowable costs as follows: An Award from the grant program may be used for costs associated with expanding an open and operating child care center or family child care home or to assist an eligible entity with startup of a new child care center or family child care home. Allowable costs can include (but are not limited to) staff training, background check fees, cleaning supplies, educational supplies, and Capital expenses related to the expansion or start up of child care programs.

The Council expects to support at least 2 programs in Gunnison County to become licensed or expand capacity through the emerging and expanding grant program.

ACCEPTANCE CRITERIA

The acceptance of all deliverables shall reside with the Department of Early Childhood (CDEC), (specific program). The designated program manager shall monitor all deliverables in order to ensure the completeness of each stage of the project and that the scope of work has been met. The CDEC program manager shall either sign off on the approval, or reply to the vendor, in writing, advising what tasks must still be accomplished.

COLORADO
Department of Early Childhood

Colorado Department of Early Childhood
BUDGET WITH JUSTIFICATION FORM

Contractor Name	Gunnison County
Budget Period	October 1, 2022 - December 31, 2026
Project Name	Gunnison Hinsdale Early Childhood Council - Emerging and Expanding

Program Contact Name, Title **Phone** **Email**	**Lana Athey - Co-Coordinator Gunnison Hinsdale Early Childhood Council** **970.642.4667** lathey@gunnisoncounty.org
Fiscal Contact Name, Title **Phone** **Email**	**Jody Wise, Senior Accountant** **970.641.7679** jwise@gunnisoncountyorg

PLEASE READ INSTRUCTIONS INCLUDED IN TAB A OF THIS SPREADSHEET PRIOR TO COMPLETING TAB B TEMPLATE

Expenditure Categories

Personnel Services - Salaried Employees

Position Title	Description of Work and Fringe Benefits Include: Please enter description	Gross or Annual Salary	Fringe	Number of Months on Project	Percent of Time on Project	FY2023-2027 Total Amount Requested from CDEC
Council Co-Coordinator/Lana Athey	Coordinates council meetings, council member outreach, leads planning processes, completes quarterly reports, writes grants, and provides some quality improvement navigating.	$66,019	$26,520	51	2%	$7,866
Corrine Jaeger Quality Improvement Coach	Outreaches to childcare providers and FFN caregivers, provides direct coaching and training for childcare providers and some quality improvement navigating.	$64,418	$12,002	51	2%	$7,308
					0%	$0
					Total Personnel Services (including fringe benefits)	**$15,174**

Contractors/Consultants (payments to third parties or entities)

Name	Description of Item	FY2023-2027 Requested from
		$0
	Total Contractors/Consultants	**$0**

Travel

Item	Description of Item	FY2023-2027 Requested from

Travel	Site visitation, trainings, etc.	$1,000
	Total Travel	**$1,000**
Supplies & Operating Expenses		**FY2023-2027**
Item	**Description of Item**	**Requested from**
Advertising	Newspaper, Radio, and Social Media Ads	$1,500
Incentives	Incentives for completing Pre-Licensing trainings and other professional development offered by the council	$1,119
		$0
	Total Supplies & Operating Expenses	**$2,619**
Training and Technical Assistance		**FY2023-2027**
Item	**Description of Item**	**Requested from**
		$0
	Total Training and Technical Assistance	**$0**
Items that cannot be included in Modified Total Direct Costs (MTDC)		**FY2023-2027**
Item	**Description of Item**	**Requested from**
		$0
		$0
		$0
	Total Items that cannot be included in MTDC	**$0**
	TOTAL DIRECT COSTS	**$18,793**
	MODIFIED TOTAL DIRECT COSTS (MTDC) Uniform Guidance § 200.68 - MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each subaward. MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000.	**$18,793**
Indirect Costs **[not to exceed 10% unless Negotiated Federal Indirect Cost rate or Negotiated State Indirect Cost rate is attached]**		**FY2023-2027**
Item	**Description of Item**	**Requested from**
Negotiated Federal	N/A	
State Federal Indirect cost	N/A	
10% de minimis Indirect		
	Total Indirect	**$0**
	TOTAL	**$18,793**

***Figures are rounded using basic accounting standards. (0.00-0.49 = 0; 0.50-0.99 = 1.0)**

COLORADO
Department of Early Childhood

Colorado Department of Early Childhood

VENDOR CONTACT INFORMATION SHEET

Legal Name of Vendor as it should appear on the Contract/Purchase Order including any dba:

Gunnison County

Address: 220 N. Spruce Street

City: Gunnison **State:** CO **Zip Code:** 81230 **County:** Gunnison

FEIN # 84-60007700 **State of Incorporation** Colorado

Unique Entity Identifier (UEI) (From SAM.gov) _____ **Fiscal Year End Date (MM/DD)** 12/2023

Type of Entity (please mark one):

- [ ] Individual
- [ ] Professional Corporation (PC)
- [ ] Sole Proprietor
- [ ] Not-For-Profit Corporation
- [ ] Limited Liability Company (LLC)
- [ ] Joint Venture
- [ ] For-Profit
- [ ] Limited Liability Partnership (LLP)
- [X] Government

Primary Contact to Receive ALL Correspondence:

Name: Margaret Wacker
Title: Community Health Manager
Email: mwacker@gunnisoncounty.org
Phone: 970.641.7913

CFO or Financial Contact:

Name: Jody Wise
Title: Senior Accountant
Email: jwise@gunnisoncounty.org
Phone: 970.641.7679

Individual Signing Contract:

Name: Matthew Birnie
Title: County Manager
Email: mbirnie@gunnisoncounty.org
Phone: 970.641.0248

Invoice Contact:

Name: Jody Wise
Title: Senior Accountant
Email: jwise@gunnisoncounty.org
Phone: 970.641.7679

Additional Contacts for DocuSign Review:

The Department of Early Childhood collects signatures via DocuSign. **Please list below any individuals that need to be included in the DocuSign process prior to the final signature** (example: Director's Assistant, Attorney, etc):

Name: Melanie Bollig
Title: Administrative Assistant III
Email: mbollig@gunnisoncounty.org
Sign or CC? CC

Vendor Specific Instructions for Emails of Preliminary Approval/DocuSign (example: PI/Faculty Member Name):

Is your agency set up for Electronic Deposit with the State of CO? Yes X No ____

If Yes, please list the last 4 digits of the account number payments should be sent to: 9411

How long does your agency and/or board need to review and return the signed contract? 2 weeks

IMPORTANT – When submitted with a Solicitation, please complete the following:

Vendor should read the entire Solicitation document before submitting a Bid/Proposal/Quote. Solicitation is subject to the conditions stipulated and in accordance with the specifications set forth and/or attached to the Solicitation. All Solicitations shall be quoted F.O.B. destination, unless otherwise specified, to the delivery location or job site listed in the Solicitation.

ELECTRONIC OR PRINTED SIGNATURE FROM AUTHORIZED SIGNATORY

Date

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Temple Hoyne Buell Foundation grant;

Action Requested: Other County Manager and One Commissioner Signature

Parties to the Agreement:

Term Begins: 9/1/2022 **Term Ends:** **Grant Contract #:** 11360

Summary:

Health and Human Services is requesting acceptance of the Temple Hoyne Buell grant contract for a grant to the Gunnison Hinsdale Early Childhood Council.

Fiscal Impact:

Submitted by: Lana Athey **Submitter's Email Address:** lathey@gunnisoncounty.org

Finance Review: (●) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\PSolheim Discharge Date: 9/7/2022

County Attorney Review: (●) Required ( ) Not Required

Comments:
Appears legally sufficient. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/8/2022 Certificate of Insurance Required

Yes ( ) No (●)

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/9/2022

(●) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

BUELL FOUNDATION
Investing in Colorado's Future

August 29, 2022

Matthew Birnie, County Manager
Gunnison County Department of Health and Human Services
Re: Gunnison Hinsdale Early Childhood Council
220 N. Spruce Street
Gunnison, CO 81230

Re: Grant # 11360

Dear Mr. Birnie:

The Trustees of the Temple Hoyne Buell Foundation are pleased to inform Gunnison County that a grant has been approved in the amount of $30,000.00 for infrastructure and systems building of the Gunnison Hinsdale Early Childhood Council. Please reference the grant number in any correspondence related to this grant. *No administrative fees may be deducted from this grant by Gunnison County.*

This grant has been approved based upon the following terms and conditions:

1. Tax Exempt Status: The organization is a nonprofit recognized by the Internal Revenue Service as a public charity as described in Sections 501(c)(3) and 509(a)(1), 509(a)(2), or 509(a)(3) – Type I, Type II or functionally integrated Type III of the IRS Code of 1986 as amended (the "Code"), or a governmental agency organized under the laws of the State of Colorado.

2. Expenditure of Funds: This grant, and any income earned upon investment of grant funds, is made for the charitable purposes outlined above and may not be expended for any other purpose without this Foundation's prior written approval. The grant period is *September 1, 2022* through *August 31, 2023*. Any unexpended funds, or funds used for purposes other than those allowed by this agreement, must be returned to the Foundation upon written notice. No Buell Foundation funds may be used for lobbying purposes.

3. Records and Reports: You are required to keep financial records with respect to this grant and to provide this Foundation with a written report summarizing the use of all grant funds after funds have been expended, due no later than September 30, 2023, and other reports as we may reasonably require. *No new requests will be funded until a satisfactory report has been received.* All records shall be retained for at least four years following the year in which all grant funds are fully expended.

4. Required Notification: You are required to provide this Foundation with *immediate written notification* of (a) any change in your organization's tax-exempt status, (b) any inquiry or audit by the Internal Revenue Service, (c) your inability to expend the grant for the purposes described in this letter, or (d) any expenditure from this grant made for any purposes other than those for which the grant was intended. Additionally, you must submit a written request to us *in advance* if the funds cannot be expended within the stated grant period.

5. Reasonable Access: You will permit this Foundation and its representatives reasonable access to your files, records, accounts, and personnel for purposes of making such financial audits, verifications, or program evaluations as this Foundation deems necessary or appropriate concerning this grant award.

6. Condition of Grant: This grant is conditioned upon your acceptance of the terms set forth above, and this Foundation reserves the right to discontinue, modify, or withhold any payment under this grant award, or to request a refund of any grant funds, if it reasonably determines that your organization has not fully complied with the terms and conditions of this grant.

7. Publicity: This Foundation may include information concerning this grant, including the amount and purpose of the grant and any related materials (including your logo and trademark and other information about your organization and its activities) in the Foundation's periodic public reports, newspapers, and news releases. You will obtain the Foundation's approval, which shall not be unreasonably withheld, concerning the text of any proposed publicity concerning this grant prior to its release.

8. Representations: Your representations contained in this letter are true and may be relied upon by the Foundation. You will immediately notify the Foundation in writing if you fail to comply with any provision of this letter or if any of your representations are no longer true.

If the conditions of this grant meet with your approval, please sign and return one copy of this letter ***with original (or electronic) authorized signatures*** to the Foundation within 14 days after its receipt. Payment will be issued within three weeks of our receipt of the signed contract.

Congratulations on this recognition of your important efforts. We look forward to working with you during the coming year.

Sincerely,

Susan J. Steele

Susan J. Steele
President & CEO

AGREED AND ACCEPTED BY THE UNDERSIGNED AUTHORIZED SIGNATORIES
(all signatures below are required):

x _____
Signature, Commissioner
Gunnison County

Printed Name: _____

Title: _____

Date: _____

x _____
Signature, County Manager
Gunnison County

Printed Name: _____

Title: _____

Date: _____

x _____
Signature, Coordinator
Gunnison Hinsdale Early Childhood Council

Printed Name: Lana Athey

Title: Gunnison-Hinsdale Early Childhood Council Coordinator

Date: 9/1/2022

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Core Services Agreement Amendment No.

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: ELAP (now Imagine360) and Gunnison County

Term Begins: January 1, 2022 **Term Ends:** **Grant Contract #:**

Summary:

Submitting CS Amend_Gunnison County_JUL-1-4021 for signature and providing backup with original agreement and amendments 2 & 3. This ELAP agreement went into effect January 1, 2022 and was never submitted for signature. The County has been using the services in 2022.

Fiscal Impact:

Submitted by: Lauren Trautz **Submitter's Email Address:** ltrautz@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ◉ Required ○ Not Required

Comments:
I spot no particular issues with the proposed operative amendment. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/13/2022 Certificate of Insurance Required

Yes ○ No ◉

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/14/2022

◉ Consent Agenda ○ Regular Agenda ○ Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

CORE SERVICES AGREEMENT AMENDMENT No. 4

The Core Services Agreement (the "Agreement") by and between Gunnison County, Colorado, and its health plan having its principal office at 200 E. Virginia Ave., Gunnison, CO 81230 (the "Employer") and ELAP Services, LLC ("ELAP") (each a "Party" and, together, the "Parties") is hereby amended as set forth below effective as of January 1, 2022.

WHEREAS, the Parties entered into a certain Agreement dated January 1, 2019, pursuant to which the Parties agreed that ELAP would provide certain services to Employer related to Employer's sponsorship and administration of the Gunnison County, Colorado Employee Medical Benefit Plan (the "Plan"). Employer and ELAP now desire to amend the terms and conditions as follows:

1) Article 1, Definitions, is hereby amended to add new definitions as follows:

"Negotiation and Independent Dispute Resolution (IDR) Services" shall mean the required dispute resolution process to resolve payment disputes for Claims subject to the No Surprises Act.

"No Surprises Act (NSA) Eligible Claims" shall mean ELAP-audited Claims that are subject to the balance billing prohibition and other protections of the No Surprises Act.

"Qualifying Payment Amount (QPA)" shall mean the median of the contracted rates recognized by the Plan or recognized by all Plans serviced by the Plan's Third-Party Administrator (if calculated by the Third Party Administrator), for the same or a similar item or service provided by a Medical Provider in the same or similar specialty in the same geographic region. If there are insufficient contracted rates available to determine a QPA, an eligible third-party database will be utilized in accordance with applicable law.

2) Article 4, Delegation of Powers and Authorities, is hereby removed in its entirety and replaced as follows:

The Plan Administrator hereby appoints ELAP as a co-fiduciary of the Plan, and ELAP accepts such appointment, solely for the following purposes and with full discretion and authority to accomplish the following:

(a) Review and, subject to the ultimate approval of the Plan Administrator (and/or the designee of the Plan Administrator), decide and negotiate the settlement of any and all Referred Appeals regarding issues which relate to Claims (including determining what services, supplies, care and treatments are Covered Benefits) and/or which relate to rights of Plan Participants;

(b) Determine Allowable Claim Limits in accordance with the provisions of the Plan for Claims it audits;
(c) Review and decide any and all Disputed Audits;
(d) Negotiate and or settle any and all NSA Eligible claims regarding an ELAP audited claim, as authorized and directed by the Plan;
(e) Negotiate, litigate or settle any and all Disputed Auditor lawsuits regarding an ELAP audited claim, as authorized by the Plan;
(f) Negotiate and enter into Direct Agreements on behalf of the Plan; and
(g) Use the services of third party consultants, and/or affiliates, as it deems necessary in the exercise of the authorities granted in (a) to (f) above, provided that ELAP pays any fees associated therewith.

In carrying out its co-fiduciary responsibilities to the Plan, ELAP shall act prudently and adhere to the applicable ERISA fiduciary standards of conduct as set forth in Sections 404(a)(1)(A), (a)(1)(B) and (a)(1)(D) (29 U.S.C. § 1104(a) (1) (A), (B) and (D)). The Plan Administrator shall have the authority to override any and all Claims decisions and/or determinations (including Disputed Audits, NSA Eligible Claims and Referred Appeals) made by ELAP; provided, however, that to the extent that the Plan Administrator overrides any decision and/or determination made by ELAP, ELAP shall not be considered to be a fiduciary with regard to such decision and the Plan Administrator will fully indemnify and make whole ELAP with regard to any claims or disputes (and any expenses related to such claims and disputes) arising out of, or in any way related to, such decisions and/or determinations. Except as provided above, ELAP shall have no fiduciary authority over the Plan, shall not act as a fiduciary with respect to the Plan, and shall not be considered to be the "appropriate named fiduciary" of the Plan for purposes of Section 503 of ERISA and any and all regulations thereunder. For the avoidance of doubt (and without limiting the foregoing) when there is an override decision by the Plan Administrator, ELAP shall have no responsibility for notifying Participants and/or Medical Providers of any claim or appeal decision (including external review rights) and will not be providing external reviews of claims as may be required under the Patient Protection and Affordable Care Act (including any successor or replacement legislation (collectively, the "ACA").

3) Article 5, Core Services, Section 5.2 (d), is hereby added as follows:

(d) Negotiation and IDR Services. ELAP may negotiate and handle IDR disputes on behalf of the Plan with a Medical Provider, or its designee/representative, for NSA-Eligible Claims to reach an agreed upon reimbursement rate as authorized by the Plan in accordance with Exhibit D of this Agreement.

4) Article 6, ELAP Covered Expenses, Section 6.2, is hereby amended to add the following subsection:

(c) The result of reimbursement provided to any Medical Provider, or for any resulting fees or expenses associated with, the Independent Dispute Resolution for NSA-Eligible Claims. These fees and expenses shall be the sole responsibility of the Plan Sponsor and/or Plan.

5) Article 8, Responsibilities of the Plan Administrator, Section 8.3 (c), is hereby removed in its entirety and replaced as follows:

(c) Forwarding Disputed Audits, NSA Eligible Claims and/or Referred Appeals, including the entire file related to the Referred Appeal, to ELAP within three (3) business days of receipt, even if the Plan Participant or the Medical Provider also submits a copy to ELAP. A Disputed Audit, NSA Eligible Claim or Referred Appeal is considered duly submitted to ELAP when the Plan Administrator provides both the Disputed Audit or Referred Appeal and the entire file relating to the Disputed Audit or Referred Appeal within the timeframe set forth in this paragraph; and

6) Article 8, Responsibilities of the Plan Administrator, Sections 8.4 (c) and (d), are hereby removed in their entirety and replaced as follows:

(c) Paying Claims submitted by Directly Contracted Providers in accordance with the terms of the Direct Agreements. The Plan Administrator and the Plan Sponsor acknowledge and agree that failure to pay Claims within the timeframe specified by the Direct Agreements may result in the loss of any discounts and the Plan being responsible for payment of all Charges of the Directly Contracted Provider even if the Charges exceed the Allowable Claim Limits established by the Plan;

(d) Paying additional amounts, if required and/or as obligated, through negotiations and/or IDR relating to NSA Eligible claims; and

(e) Paying ELAP and/or its affiliates fees in accordance with the provisions of Article 7 and Exhibit C of this agreement.

7) Article 10, Other Provisions, Section 10.10, is hereby removed in its entirety and replaced as follows:

10.10 CONFIDENTIALITY. THE PLAN SPONSOR AND THE PLAN ADMINISTRATOR EXPRESSLY AGREE THAT THE TERMS OF THIS AGREEMENT (INCLUDING ALL EXHIBITS AND ATTACHMENTS TO THIS AGREEMENT) AND THE TERMS OF THE DIRECT AGREEMENTS BETWEEN ELAP AND/OR ITS AFFILIATES AND DIRECTLY CONTRACTED PROVIDERS ("ELAP DIRECT AGREEMENTS"), INCLUDING, BUT NOT LIMITED TO, THE REIMBURSEMENT RATES AND METHODOLOGY, REPRESENT CONFIDENTIAL AND PROPRIETARY INFORMATION WHICH MAY NOT BE DISCLOSED EXCEPT AS REQUIRED

FOR PLAN MANAGEMENT AND ADMINISTRATION OR BY LAW. WHEN DISCLOSURE IS REQUIRED FOR PLAN MANAGEMENT AND ADMINISTRATION, THE PLAN SPONSOR AND PLAN ADMINISTRATOR SHALL (A) NOTIFY ELAP SERVICES, LLC OF SUCH DISCLOSURE AND THE REASONS FOR SUCH DISCLOSURE, AND (B) CAUSE THE RECIPIENTS, INCLUDING BUT NOT LIMITED TO, AGENTS, CONSULTANTS AND VENDORS, TO KEEP THE TERMS OF THIS AGREEMENT AND ANY ELAP DIRECT AGREEMENTS IN STRICTEST CONFIDENCE. THE PLAN SPONSOR AND THE PLAN ADMINISTRATOR FURTHER AGREE THAT THE TERMS OF EITHER THIS AGREEMENT OR ANY ELAP DIRECT AGREEMENTS SHALL NOT OTHERWISE BE DISCLOSED WITHOUT THE EXPRESS WRITTEN CONSENT OF ELAP SERVICES, LLC UNLESS REQUIRED BY STATUTE, REGULATION, OR COURT OR REGULATORY AGENCY ORDER OR SUBPOENA AND, IN THAT EVENT, THE PLAN SPONSOR AND THE PLAN ADMINISTRATOR SHALL TAKE ALL REASONABLE ACTION TO PRESERVE THE CONFIDENTIALITY OF THE TERMS OF THIS AGREEMENT OR THE ELAP DIRECT AGREEMENT AND SHALL NOTIFY ELAP SERVICES, LLC PRIOR TO PRODUCTION OF THIS AGREEMENT OR SUCH ELAP DIRECT AGREEMENTS, OR, IF PRIOR NOTICE IS NOT POSSIBLE, WITHIN THREE (3) BUSINESS DAYS AFTER SUCH PRODUCTION (UNLESS SUCH ORDER OR SUBPOENA SPECIFICALLY FORBIDS NOTIFICATION OF ELAP SERVICES, LLC).

8) Exhibit C, Fee Schedule, Claim Review and Audit Program Services paragraph is hereby removed in its entirety and replaced as follows:

Claim Review and Audit Program Services. Twelve percent (12%) of the Charges billed for Claims from non-Directly Contracted Facility Providers and six percent (6%) of the Charges billed for Claims from non-Directly Contracted Professional Providers audited under the Claim Review and Audit Program, three percent (3%) of Charges billed for Claims from the following Directly Contracted Providers:

- Sherry Niccoli, MD (PC0003962)
- Dr. Roanne Houck, N.D. (PC0003961)
- Elk Mountain Therapy Associates, LLC (PC0003904)
- Gunnison Valley Hospital (PC0002002)
- Heights Peformance and Rehab Specialists (PC0003905)
- Homeland Health Specialists, Inc. (PC0006840)
- Pediatrics of Lima (PC0004655)

and six percent (6%) of Charges billed for Claims from all other Directly Contracted Providers. Such amount shall be due upon receipt of an invoice issued by ELAP for its services. For Directly Contracted Providers, if the combined amount of the Allowable Claim Limit and the fees due to ELAP is greater than the Charges billed by the Medical Provider, the compensation for ELAP will default to fifteen percent (15%) of the amount of Charges that are in excess of the Allowable Claim Limit.

9) Exhibit C, Fee Schedule, is hereby amended to add the following section:

NSA-Eligible Claims. If Negotiation and IDR Services result in an agreement with additional reimbursement to the Medical Provider, fees shall be equal to twenty percent (20%) of the difference

between the billed charges and the agreed upon reimbursement amount. If this results in a higher fee than those paid for the audited Claim, fees shall be capped at the original audit fee amount.

10) Exhibit D, Negotiation and IDR Services Authorization, is hereby added as follows:

EXHIBIT D

Negotiation and IDR Services Authorization

Employer and Plan expressly authorize ELAP to negotiate on behalf of the Plan with Medical Providers, or their designees/representatives, for NSA-Eligible Claims to reach an agreed upon reimbursement rate up to the Qualifying Payment Amount, or the authority provided for Metric-Based Negotiations, whichever is greater. Any reimbursement amount above this amount shall require prior written approval from the Plan.

Employer and Plan hereby acknowledge and agrees that ELAP shall not act in any fiduciary capacity while performing Negotiation and IDR Services and is only acting at the direction of the Plan and/or Plan Sponsor within the approved thresholds.

Employer and Plan further acknowledge and fully accept that any additional reimbursement paid to a Medical Provider as a result of the Negotiation and IDR Services for NSA-Eligible Claims, along with all associated fees and expenses, shall be the sole responsibility of the Plan and/or Plan Sponsor.

All other provisions of the Agreement not expressly amended by this Amendment shall remain in full force and effect.

By signing on behalf of **Gunnison County, Colorado,** the person signing represents and warrants that he/she has the full and complete authority necessary to bind the terms of this Amendment and Authorization as set forth herein.

On behalf of:

Gunnison County, Colorado	**ELAP Services, LLC**
By: _____	By: _____
Name: _____	Name: Trisha Leh
Title: _____	Title: SVP, Operations

CORE SERVICES AGREEMENT AMENDMENT No. 2 and COST-CONTAINMENT and GUIDE SERVICES AGREEMENT No. 2

The Core Services Agreement and the Cost-Containment and Guide Services Agreement (the "Agreements") by and between **Gunnison County, Colorado** and its health plan having its principal office at 200 E. Virginia Ave., Gunnison, CO 81230 (the "Employer") and ELAP Services, LLC ("ELAP") (each a "Party" and, together, the "Parties") are hereby amended as set forth below effective as of January 1, 2020.

WHEREAS, the Parties entered into certain Agreements dated January 1, 2019 pursuant to which the Parties agreed that ELAP would provide certain services to Employer related to Employer's sponsorship and administration of the Gunnison County, Colorado Employee Medical Benefit Plan (the "Plan"). Employer and ELAP now desire to amend the terms and conditions as follows:

The Parties executed Core Services Agreement Amendment No. 1 and Cost-Containment and Guide Services Amendment No. 1 which is NULL and VOID.

I. Amendment No. 2 to Core Services Agreement

1) Article 1, Definitions, (s) Plan Participant, is hereby deleted in its entirely and replaced as follows:

(s) "Plan Participant" shall mean, with regard to any Referred Appeal, Disputed Audit or Clean Claim submitted to ELAP (and at the time such Referred Appeal or Clean Claim is submitted to ELAP), a person whom the Plan Administrator (and/or their designee with regard to such functions) determines is eligible for benefits under the Plan.

2) Article I, Definitions, is hereby amended to add definitions as follows:

"Referred Appeal" shall mean the referral by the Plan Administrator to ELAP of a final appeal, made in accordance with the terms of the Plan by a Plan Participant or a Medical Provider, to review the benefits denied by the Plan Administrator (for services provided (or to be provided) by a Medical Provider) on the basis that (1) such services are not Covered Benefits under the Plan, or (2) that if such services are Covered Benefits, the Plan is not financially responsible for some or all of the payment amount. "Referred Appeal" shall not mean any appeal for any "claim involving urgent care" which is also a "pre-service claim" (both terms as defined in subsection (m) of 29 C.F.R. § 2560.503-1 (the "DOL Claims Regulations")), the

adjudication of which shall be the sole responsibility of the Plan Administrator and any other person or entity to whom it may delegate such responsibility. "Referred Appeal" shall include appeals for an external review as defined in the Public Health Service Act (PHS Act) section 2719(b).

"Referred Appeal Services" shall mean the services of the ELAP described in Article 5.6 of this agreement.

3) Article 2, Term and Termination, Section 2.3 Effect of Termination, is hereby deleted in its entirety and replaced as follows:

2.3 Effect of Termination. Upon termination, except as otherwise stated in this Agreement, the rights and obligations of the parties under this Agreement shall terminate and the authorities granted to ELAP shall be rescinded. For each Disputed Audit and/or Referred Appeal, the services that ELAP provides to the Employer and the Plan under Article 5 of this Agreement shall survive termination of this Agreement for a period extending from the date ELAP audited the Claim through a period of one (1) year post termination, including any agreed upon run-out period, and the Covered Expenses provided under Article 6 of this Agreement shall survive termination of this Agreement for a period of time not exceeding the statute of limitation for breach of contract applicable to collection of medical debt in the state in which the Plan is incorporated, provided that:

(a) The Plan and/or the Plan Sponsor paid the fees of ELAP in full;
(b) The Disputed Audit and/or the Referred Appeal was submitted to ELAP one (1) year after termination of this Agreement and the Claim date of service was incurred when the Agreement was in effect.; and
(c) The services apply to Disputed Audits of Claims where:
    1. ELAP audited the Disputed Audit and determined the Allowable Claim Limit prior to termination of this Agreement; and
    2. The Plan reimbursed the Claim that was the subject of the Disputed Audit at the Allowable Claim Limit determined by ELAP.

4) Article 3, Representations of Parties, Section 3.1(e), is hereby deleted in its entirety and replaced as follows:

(e) The Plan Sponsor, as settlor, has amended the Plan to adopt certain provisions as designated in Exhibits A and D.

5) Article 4, Delegation of Powers and Authorities, is hereby amended to add new Section (f) as follows:

(f) Review and, subject to the ultimate approval of the Plan Administrator (and/or the designee of the Plan Administrator), decide and negotiate the settlement of any and all Referred Appeals regarding issues which relate to Claims (including determining what services, supplies, care and treatments are Covered Benefits) and/or which relate to rights of Plan Participants;

6) Article 5, Core Services, is hereby amended to add new Section 5.6 Referred Appeals as follows:

5.6 Referred Appeal Services. ELAP will review Referred Appeals in accordance with the terms of the Service Level Agreement ("SLA") appearing in Exhibit D (Referred Appeal Services SLA). In doing so, ELAP will review such Referred Appeals in accordance with the Plan's claims and appeals rules, to the extent such rules are not inconsistent with the requirements of the DOL Claims Regulations. ELAP will provide the Plan an external and independent assessment of the denial of benefits by the Plan Administrator for services provided or to be provided by a Medical Provider and determine whether such services are Covered Benefits under the Plan and/or are the financial responsibility of the Plan.

7) Article 5, Core Services, Section 5.2, is hereby deleted and replaced as follows:

5.2 Referred Appeals, Disputed Audits and Claims. ELAP shall review all Disputed Audits and Referred Appeals and audit and determine Allowable Claim Limit for all Claims submitted by the Plan Administrator provided that:

(a) The Plan Administrator submitted the Disputed Audit, Referred Appeals and/or the Claims in the manner and within the timeline described in Articles 8.3 (c) and (d) of this agreement;
(b) The Plan Documents applicable to the determination of Disputed Audits, Referred Appeals and/or Claims materially comply with, and have at all times materially complied with, ERISA or any other applicable law, and the Plan Administrator materially complies with, and has at all times materially complied with, any applicable reporting or disclosure obligations (under ERISA or any other applicable law);
(c) Sufficient information is made available to ELAP, in a timely fashion, to review Disputed Audits, Referred Appeals and/or determine Allowable Claim Limits for Claims; and

(d) ELAP is satisfied that the Plan Administrator and/or Plan Sponsor has properly described in Plan Documents ELAP's role with respect to Disputed Audits, Referred Appeals and audit and determination of the Allowable Claim Limit for Claims.

8) Article 5, Core Services, Section 5.5, shall be deleted in its entirely and replaced as follows:

5.5 Payments to Third-Party Experts. ELAP shall pay the fees and costs of third party experts it hires for the purpose of adjudicating Referred Appeals and/or auditing and determining Allowable Claim Limit for Claims submitted by the Plan Administrator; and

9) Article 6, ELAP – Covered Expenses, Section 6.1, shall be deleted in its entirety and replaced as follows:

6.1 ELAP Responsibility for ELAP Covered Expenses. ELAP shall be responsible for payment of all ELAP Covered Expenses (including ELAP Covered Expenses incurred by Plan Participants, provided that the Plan Participants have not pursued legal actions against the Plan and/or the Plan Sponsor with respect to an ELAP audited Claim). Covered Expenses shall be paid by ELAP with ELAP solely approving the choice of legal counsel providing such legal services; provided that any ELAP liability for such legal services will end, and ELAP will have no further liability for any ELAP Covered Expenses, if the Plan refuses to cooperate with legal counsel, including refusing to assent to compromise of Claims and Referred Appeals where the proposed compromise would absolve the Plan of any liability for the disputed amount or benefit.

10) Article 6, ELAP – Covered Expenses, Sections 6.2(a) and 6.2(b)1, are hereby deleted in their entirety and replaced as follows:

(a) ELAP shall not be liable for any amount payable to a Medical Provider for medical services including any Disputed Audits, Referred Appeals or any judgment or verdict arising from or compensating a Medical Provider for any lawsuit regarding an ELAP audited Claim.

(b) 1. The result of disagreement between the Plan Administrator and ELAP that resulted in the Plan Administrator, in accordance with Article 4 of this Agreement, overriding the determinations made by ELAP with respect to a Disputed Audit, Referred Appeal or reimbursing a Claim at an amount other than the Allowable Claim Limit determined by ELAP;

11) Article 8, Responsibilities of the Plan Administrator, Section 8.3, is hereby deleted in its entirety and replaced as follows:

8.3 Claims and Appeal Processing, Submission of Referred Appeals, Disputed Audits and Claims to ELAP.

(a) Complying with all requirements, including notices and disclosures to Plan Participants and Medical Providers, of the DOL Claims Regulations and the ACA, in the processing of Claims and appeals under the Plan. Further, the Plan Administrator shall review Claims and appeals of denied benefits in accordance with the terms of the Plan Documents and applicable laws;

(b) Complying with all provisions of Direct Agreements, including providing required notices, in the processing of Claims submitted under the Plan by Directly Contracted Providers;

(c) Forwarding Disputed Audits and/or Referred Appeals, including the entire file related to the Referred Appeal, to ELAP within three (3) business days of receipt, even if the Plan Participant or the Medical Provider also submits a copy to ELAP. A Disputed Audit or Referred Appeal is considered duly submitted to ELAP when the Plan Administrator provides both the Disputed Audit or Referred Appeal and the entire file relating to the Disputed Audit or Referred Appeal within the timeframe set forth in this paragraph; and

(d) Submitting, within three (3) business days of receipt, Clean Claims to ELAP for audit and determination of Allowable Claim Limit prior to payment being made to Medical Providers.

12) Exhibit B, Allowable Claim Limit Guidelines, Sections 2. Additional Guidelines, section a is hereby removed in its entirety and replaced as follows:

a. **Facility Guidelines.** The Allowable Claim Limit for Claims by a facility, including but not limited to, hospitals, emergency, rehabilitation and skilled nursing centers, and any other health care facility shall be the greater of (I) 112% of the hospital's most recent departmental cost ratio, reported to CMS and published in the American Hospital Directory as the "Medicare Cost Report" (the "CMS Cost Ratio"), or (II) the Medicare allowed amount for the services in the geographic area plus an additional 20%. In the event that insufficient information is available to identify either one of the hospital's most recent departmental cost ratio or the Medicare allowed amount, the Allowable Claim Limit shall be either (I) or (II) herein, to the extent that it can be identified. In the event that insufficient information is available to identify both the hospital's most recent department cost ratio and the Medicare allowed amount, ELAP shall determine the Allowable Claim Limit, in its sole discretion and in accordance with Section 2.d. or 2.e., below.

13) Exhibit C, Fee Schedule, is amended to add a new first paragraph as follows:

Referred Appeal Services. For Referred Appeal Services provided under this Agreement, one dollar ($1.00) per employee enrolled in the Plan per month. Such amount shall be due on the first of each month during the term of this Agreement.

14) Exhibit D, Referred Appeal Services SLA, is hereby added to the Core Services Agreement as follows:

EXHIBIT D

REFERRED APPEAL SERVICES SLA

ELAP shall use its best efforts to perform its duties under this Referred Appeal Services Service Level Agreement ("SLA") within a period of time that provides the Plan Administrator a reasonable amount of time to meet the compliance time limits set forth in the DOL Claims Regulations (provided that the determination of whether or not a period of time as described above is a "reasonable amount of time" will be determined by ELAP in its sole discretion). The terms of this Exhibit D shall not apply to any appeal for any "claim involving urgent care" which is also a "pre-service claim" (both terms as defined in subsection (m) of 29 C.F.R. § 2560.503-1), which shall be the sole responsibility of the Plan Administrator and any other person or entity to whom it may delegate such responsibilities. ELAP will review Referred Appeals in accordance with the following provisions:

1. ELAP will provide the Plan an external and independent assessment of the denial of benefits by the Plan Administrator for services provided or to be provided by a Medical Provider.
2. ELAP will engage at its own cost the services of an independent review organization (IRO) accredited by URAC or a similar nationally recognized accrediting organization for the purpose of conducting an independent and unbiased review in accordance with the Plan's appeal review procedures.
3. The IRO review procured by ELAP will review Referred Appeals and determine the applicability of Plan terms (including, but not limited to, Covered Benefits and Excluded Benefits) in accordance with the terms contained in the Plan Documents.
4. In the event that medical services provided or to be provided by a Medical Provider are not explicitly listed as Covered Benefits under the Plan, the IRO should evaluate Medical Eligibility as set forth herein (to the extent such terms are incorporated into Plan Documents). In determining Medical Eligibility for services not explicitly listed as Covered Benefits, the IRO should consider

whether all three of the following criteria (which such criteria are or shall be incorporated into Plan Documents) have been met:

a. The treatment is recommended or performed by an eligible provider for the diagnosis or treatment of an illness or injury;
b. The prevailing opinion within the appropriate specialty of the United States medical profession is that the treatment is safe and effective for its intended use; and
c. The treatment is the most appropriate level of service or supply considering the potential benefits and possible harm to the patient.

5. ELAP shall ensure that its review of Referred Appeals is completed within the time period for notifying Plan Participants of appeal determination, as stated in the provisions of the Plan governing final appeals.
6. For the avoidance of doubt, unless otherwise agreed to by the Third Party Administrator, ELAP is considered to have the exclusive authority under the terms of the Plan to review and make recommendations with regard to Referred Appeals. Unless explicitly indicated to the contrary by the Plan Administrator, this Exhibit D is deemed to be incorporated into the Plan document.

II. Amendment No.2 to the Cost-Containment and Guides Services Agreement

1) Exhibit A, Article I. Definitions, is hereby amended to add the following definition:

"Referred Appeal" shall mean the referral by the Plan Administrator to ELAP of a final appeal, made in accordance with the terms of the Plan by a Plan Participant or a Medical Provider, to review the benefits denied by the Plan Administrator (for services provided by a Medical Provider) on the basis that (1) such services are not Covered Plan Benefits under the Plan, or (2) that if such services are Covered Plan Benefits, the Plan is not financially responsible for some or all of the payment amount. "Referred Appeal" shall not mean any appeal for any "claim involving urgent care" which is also a "pre-service claim" (both terms as defined in subsection (m) of 29 C.F.R. § 2560.503-1 (the "DOL Claims Regulations")), the adjudication of which shall be the sole responsibility of the Plan Administrator and any other person or entity to whom it may delegate such responsibility. "Referred Appeal" shall include appeals for an External Review as defined in the Public Health Service Act (PHS Act) section 2719(b).

2) Exhibit B, Article I. Definitions, (q) Plan Participant, shall be deleted in its entirety and replaced as follows:

(q) "Plan Participant" shall mean, with regard to any Referred Appeal or Clean Claim submitted to ELAP (and at the time such Referred Appeal or Clean Claim is submitted to ELAP), a person whom the Plan Administrator (and/or their designee with regard to such functions) determines is eligible for benefits under the Plan.

3) **Exhibit B, Article II. Delegation of Power and Authorities, the last paragraph,** is hereby deleted in its entirety and replaced as follows:

In carrying out its co-fiduciary responsibilities to the Plan, ELAP shall act prudently and adhere to the applicable ERISA fiduciary standards of conduct as set forth in Sections 404(a)(1)(A), (a)(1)(B) and (a)(1)(D) (29 U.S.C. § 1104(a) (1) (A), (B) and (D)). The Plan Administrator shall have the authority to override any and all Claims decisions and/or Balance Bill Administration and Defense determinations made by ELAP (including Disputed Audits and Referred Appeals), provided, however, that to the extent that the Plan Administrator overrides any decision and/or determination made by ELAP, ELAP shall not be considered to be a fiduciary with regard to such decision and the Plan Administrator will fully indemnify and make whole ELAP with regard to any claims or disputes (and any expenses related to such claims and disputes) arising out of, or in any way related to, such decisions and/or determinations. Except as provided above, ELAP shall have no fiduciary authority over the Plan, shall not act as a fiduciary with respect to the Plan, and shall not be considered to be the "appropriate named fiduciary" of the Plan for purposes of Section 503 of ERISA and any and all regulations thereunder.

4) **Addendum, Metric-Based Negotiation Services Authorization,** is hereby added to the Cost-Containment and Guide Services Agreement as follows:

ADDENDUM

METRIC-BASED NEGOTIATION SERVICES AUTHORIZATION

Employer and the Plan expressly authorize ELAP to negotiate on behalf of the Plan with out of network Professional Medical Providers, or their designees/representatives, to reach an agreed upon reimbursement rate up to the Maximum Acceptable Reimbursement during the specified timeframe as detailed below. Any reimbursement amount above the Maximum Acceptable Reimbursement shall require prior written approval from the Plan. The Plan hereby acknowledges and agrees that if ELAP is unable to secure reimbursement rates up to the Maximum Acceptable Reimbursement, and prior approval for an

exception is not granted by the Plan and/or Plan Administrator, ELAP shall provide Claim Audit Review and Repricing and/or Balance Bill Administration and Defense Services (in accordance with the terms of a Core Services Agreement and Cost-Containment and Guide Services Agreement between ELAP and Employer).

The Plan further acknowledges and fully accepts that reimbursement under the terms of this authorization may be higher than the reimbursement amount paid to a Medical Provider under ELAP's Claim Review and Audit Program with the understanding that the purpose of allowing for higher reimbursement amounts is to manage Plan expenses as well as minimize and/or avoid disruption and Plan Participant confusion and dissatisfaction, which may result from payment disputes and balance billing for the benefit of the Plan and Plan Participants. The Plan also understands that Plan Participant cost-sharing, which includes coinsurance, deductibles, and co-pays, may be adjusted as a result of additional reimbursement to the Medical Provider.

Maximum Acceptable Reimbursement

The Employer hereby authorizes ELAP to use the following Maximum Acceptable Reimbursement when providing Metric-based Negotiation Services:

> For post-service negotiations, the Maximum Acceptable Reimbursement for out of network Professional Claims shall be 50% above the original Allowable Claim Limit as determined by ELAP in accordance with its Claim Review and Repricing Services and shall not exceed 90% of billed charges.
>
> For pre-service negotiations, the Maximum Acceptable Reimbursement for out of network Professional Claims shall be 50% above the estimated Allowable Claim Limit as determined by ELAP and shall not exceed 90% of billed charges.

Timeframe for Initiation of Customized ELAP Negotiation for Plan

The Employer authorizes ELAP to provide Metric-Based Negotiation Services in accordance with the above Maximum Acceptable Reimbursement during the following timeframe(s):

Pre-service or post-service where the Medical Provider is disputing reimbursement under the Plan and/or the Plan Participant receives communications regarding a Balance Bill. In the event that ELAP is unable to secure agreement up to the Maximum Acceptable Reimbursement, or receive approval from the Plan for an exception, or in the event a credit impairment or notice of a legal action is received, ELAP will provide its Claim Audit Review and Repricing and Balance Bill Administration and Defense Services.

In pursuing negotiation for settlement of any pre-service negotiations, Balance Bill or payment dispute on behalf of the Plan or Plan Sponsor, ELAP will keep the Plan and Plan Sponsor informed of the following:

a. when ELAP will pursue an agreement or settlement that falls above the Maximum Acceptable Reimbursement and/or ELAP is seeking authority to agree or settle above the Maximum Acceptable Reimbursement;
b. for post-service, when ELAP successfully settles a Balance Bill or payment dispute as part of the Metric-Based Negotiation Services and the Claim will need to be re-processed for additional payment;
c. on a periodic, mutually-agreeable timeframe, a listing of the Claims where negotiations under the Metric-Based Negotiation Services were attempted, but were unsuccessful
d. any stipulations outside of the standard negotiation settlement template that a Medical Provider may require prior to signing a settlement agreement, for which approval from the Plan or Plan Sponsor is needed.

All other provisions of the Agreements and Authorization not expressly amended by this Amendment shall remain in full force and effect.

By signing on behalf of **Gunnison County, Colorado**, the person signing represents and warrants that he/she has the full and complete authority necessary to bind the terms of this Amendment and Authorization as set forth herein.

On behalf of:

Gunnison County, Colorado

By: _____

Name: JONATHAN HOUCK

Title: CHAIRPERSON, BOARD OF COUNTY COMMISSIONERS

ELAP Services, LLC

By: _____

Name: Trisha Leh

Title: SVP, Operations

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CORE SERVICES AGREEMENT AMENDMENT No. 3

The Core Services Agreement (the "Agreement") by and between Gunnison County, Colorado, and its health plan having its principal office at 200 E Virginia Ave., Gunnison, CO 81230 (the "Employer") and ELAP Services, LLC ("ELAP") (each a "Party" and, together, the "Parties") is hereby amended as set forth below effective as of January 1, 2021.

WHEREAS, the Parties entered into a certain Agreement dated January 1, 2019, pursuant to which the Parties agreed that ELAP would provide certain services to Employer related to Employer's sponsorship and administration of the Gunnison County, Colorado Employee Medical Benefit Plan (the "Plan"). Employer and ELAP now desire to amend the terms and conditions as follows:

1) **Exhibit A, Allowable Claim Limit Guidelines, Section 2(c)** is hereby removed in its entirety and replaced as follows:

c. **Professional Medical Providers.** The Allowable Claim Limits for professional providers shall be determined using the following:

   i. For general medical and primary care claims, the Medicare allowed amount in the geographic area plus an additional 40%;

   ii. For specialist medical and surgical care claims, the Medicare allowed amount in the geographic area plus an additional 55%;

   iii. For anesthesiologist claims, the Medicare allowed amount in the geographic area plus an additional 100%;

   iv. For ambulance and air ambulance claims, the Medicare allowed amount in the geographic area plus an additional 20%; or

   v. For other non-facility claims and supplies (such as, but not limited to, Durable Medical Equipment, laboratory services and supplies, and mid-level providers, etc.), the Medicare allowed amount in the geographic area.

For purposes of determining the proper Allowable Claim Limits for professional providers in categories (i), (ii), (iii), (iv), or (v), above, the Plan Administrator shall determine the applicable category for each claim based on the taxonomy code used by the professional provider for that claim. The Plan Administrator determines in its sole discretion the type of provider for determining Allowable Claim Limits, as detailed above.

While this Plan typically pays professional providers based on the Medicare allowed amounts above, certain services may be reimbursed at 110% of the Medicare allowed amount for the

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service. These services may include, but are not limited to, routine diagnostic tests, evaluation services, telehealth and services for ongoing therapy. A full list of services subject to this rule can be found here: www.planlimit.com/prof1. This list will be updated at least annually to reflect the Plan's current plan design.

2) **Exhibit A, Allowable Claim Limit Guidelines, Section 2(e) ii. Pharmaceuticals** is hereby removed in its entirety.

All other provisions of the Agreement not expressly amended by this Amendment shall remain in full force and effect.

By signing on behalf of **Gunnison County, Colorado,** the person signing represents and warrants that he/she has the full and complete authority necessary to bind the terms of this Amendment and Authorization as set forth herein.

On behalf of:

Gunnison County, Colorado
By: _____
Name: JONATHAN D. HOUCK
Title: CHAIR - BOCC

ELAP Services, LLC
By: DocuSigned by: Trisha Leh 2F558D2C5A3344C...
Name: Trisha Leh
Title: SVP, Operations

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ELAP Adoption Agreement

This is the agreement that serves as an interim amendment to the Plan until the new PD can be written. Write ELAP in as a co-fiduciary and gives them authority to audit claims.

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Gunnison County

Effective: January 1, 2020

The following provisions are hereby adopted by the Plan Sponsor for the purpose of incorporating the Claim Review and Audit Program and granting certain fiduciary authority to ELAP Services, LLC as the Designated Decision Maker (the "DDM").

The *Gunnison County Colorado Employee Medical Benefit Plan* (the "Plan") hereby adopts the following provisions:

1. **Add the following new Plan provision:**

Claim Review and Audit Program
The Plan has arranged with the "Designated Decision Maker" ("DDM") for a program of claim review and auditing in order to identify charges billed in error, charges for excessive or unreasonable fees and charges for services which are not medically appropriate. Benefits for claims which are selected for review and auditing may be reduced for any charges that are determined to be in excess of Allowable Claim Limits (as defined below). The determination of Allowable Claim Limits under this Program will supersede any other Plan provisions related to application of a usual, customary or reasonable fee determination.

Medical care providers will be given a fully detailed explanation of any charges that are found to be in excess of Allowable Claim Limits, and allowed the rights and privileges to file an appeal of the determination which are the same rights and privileges accorded to Plan Participants; and, in return, the provider must agree not to bill the Plan Participant for charges which were not covered as a result of the claim review and audit. This will in no way affect the rights of the Plan Participant to file an appeal under the Plan. Please refer to the section, "Procedures for Claims and Appeals" for additional information regarding Participant and provider appeals.

Any Plan Participant who receives a balance-due billing from a medical care provider for these charges should contact the DDM or the Plan Administrator right away for assistance.

The Plan Administrator is identified in the General Information section of this Summary Plan Description. The DDM may be contacted at:

ELAP Services, LLC
1550 Liberty Ridge
Suite 330
Wayne, PA 19087
Phone: 610-321-1030; Fax 610-321-1031

The Plan Participant must pay for any normal cost-sharing features of the Plan, such as Deductibles, Coinsurance and Copayments, and any amounts otherwise excluded or limited according to the terms of the Plan.

The success of this program will be achieved through a comprehensive review of detailed records including, for example, itemized charges and descriptions of the services and supplies provided. Without this detailed information, the Plan will be unable to make a determination of the amount

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of Covered Medical Expense that may be eligible for reimbursement. Any additional information required for the audit will be requested directly from the provider of service and the Plan Participant. In the event that the Plan Administrator does not receive information adequate for the claim review and audit within the time limits required under applicable regulations, it will be necessary to deny the claim. Should such a denial be necessary, the Plan Participant and/or the provider of service may appeal the denial in accordance with the provisions which may be found in the section, "Procedures for Claims and Appeals" in this Summary Plan Description.

In the following provisions of the Claim Review and Audit Program, the term "Plan Administrator" shall be deemed to mean the "Designated Decision Maker" ("DDM"):

"Allowable Claim Limits" means the charges for services and supplies, listed and included as Covered Medical Expenses under the Plan, which are Medically Necessary for the care and treatment of Illness or Injury, but only to the extent that such fees are within the Allowable Claim Limits. Examples of the determination that a charge is within the Allowable Claim Limit include, but are not limited to, the following guidelines:

1. Errors, Unbundled and/or Unsubstantiated Charges. Allowable Claim Limits will not include the following amounts:

a. Charges identified as improperly coded, duplicated, unbundled and/or for services not performed;
b. Charges for treating injuries sustained or illnesses contracted, including infections and complications, which, in the opinion of the Plan Administrator can be attributed to medical errors by the provider;
c. Charges that cannot be identified or understood; and
d. Charges that cannot be verified from audits of medical records.

2. Guidelines. The following guidelines will be used when determining Allowable Claim Limits:

a. Facilities. The Allowable Claim Limit for claims by a facility, including but not limited to, hospitals, emergency and urgent care centers, rehabilitation and skilled nursing centers, and any other health care facility, shall be the greater of (I) 112% of the facility's most recent departmental cost ratio, reported to the Centers for Medicare and Medicaid Services ("CMS") and published in the American Hospital Directory as the "Medicare Cost Report" (the "CMS Cost Ratio"), or (II) the Medicare allowed amount for the services in the geographic area plus an additional 20%. If insufficient information is available to identify either the facility's most recent departmental cost ratio or the Medicare allowed amount, the Allowable Claim Limit shall be either (I) or (II) herein that can be identified.

b. Ambulatory Health Care Centers. The Allowable Claim Limit for ambulatory health care centers, including ambulatory surgery centers, which are independent facilities shall be the Medicare allowed amount for the services in the geographic area plus an additional 20%. In the event that insufficient information is available to identify the Medicare allowed amount, the Allowable Claim Limit for such services shall be to the extent available either the outpatient or inpatient Medicare allowed amount for the service, plus an additional 20%.

c. Professional Providers. The Allowable Claim Limits for professional providers shall be determined using the following:

i. For general medical and primary care claims, the Medicare allowed amount in the geographic area plus an additional 40%;
ii. For specialist medical and surgical care claims, the Medicare allowed amount in the geographic area plus an additional 55%;
iii. For anesthesiologist claims, the Medicare allowed amount in the geographic area plus an additional 100%; or

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iv. For other non-facility claims and supplies (such as Durable Medical Equipment, laboratory services and supplies, ambulance, air ambulance, etc.), the Medicare allowed amount in the geographic area plus an additional 25%.

For purposes of determining the proper Allowable Claim Limits for professional providers in categories (i), (ii), (iii) or (iv), above, the Plan Administrator shall determine the applicable category for each claim based on the taxonomy code used by the professional provider for that claim. The Plan Administrator determines in its sole discretion the type of provider for determining Allowable Claim Limits, as detailed above.

d. Directly Contracted Providers. The Allowable Claim Limits for Directly Contracted Providers shall be the negotiated rate as agreed under the Direct Agreement.

e. Insufficient Information to Determine Allowable Claim Limit. In the event that insufficient information is available to determine Allowable Claim Limits for specific services or supplies using the guidelines listed in Section 2 above as may be applicable, the DDM may apply the following guidelines:

i. **General Medical and/or Surgical Services.** The Allowable Claim Limit for any covered services may be calculated based upon industry-standard resources including, but not limited to, published and publicly available fee and cost lists and comparisons, or any combination of such resources that in the opinion of the Plan Administrator results in the determination of a reasonable expense under the Plan.

ii. **Pharmaceuticals.** The Allowable Claim Limit for pharmacy charges by a provider may be determined by applying the Average Wholesale Price (AWP) as defined by REDBOOK at the rate of 112% of AWP.

iii. **Medical and Surgical Supplies, Implants, Devices.** The Allowable Claim Limit for charges for medical and surgical supplies made by a provider may be based upon the invoice price (cost) to the provider, plus an additional 12%. The documentation used as the resource for this determination will include, but not be limited to, invoices, receipts, cost lists or other documentation as deemed appropriate by the Plan Administrator.

iv. **Physician, Medical and Surgical Care, Laboratory, X-ray, and Therapy.** The Allowable Claim Limit for these services may be determined based upon the 60th percentile of Fair Health (FH®) Allowed Benchmarks.

Comparable Services or Supplies. In the event that insufficient information is available to determine Allowable Claim Limits for specific services or supplies using the guidelines listed in Section 2 above, Allowable Claim Limits will be determined considering the most comparable services or supplies based upon comparative severity and/or geographic area to determine the Allowable Claim Limit. The Plan Administrator reserves the right, in its sole discretion, to determine any Allowable Claim Limit amount for certain conditions, services and supplies using accepted industry-standard documentation, applied without discrimination to any Covered Person.

In the event that a determination of Allowable Claim Limit for a Claim exceeds the actual Charges billed for the services and/or supplies, the actual Charges billed for the Claim shall be the Allowable Claim Limit.

2. <u>Delete Plan provisions for claim procedures and replace with the following</u>:

PROCEDURES FOR CLAIMS AND APPEALS

The procedures outlined below must be followed by Claimants to obtain payment of benefits under this Plan.

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NOTICE AND PROOF OF CLAIM

Written notice and proof of an incurred Claim should always be filed with the Claims Administrator as soon as possible. **Claims must be filed within twelve (12) months from the date the charge for the service to be covered by the Plan is Incurred.** If an individual's coverage under the Plan ceases, all Claims Incurred prior to termination of coverage **must** be filed within twelve (12) months from the date the charge for the service is Incurred, or the Claims will not be covered by the Plan.

Claims **must** be filed sooner in certain circumstances:

- If the Plan is terminated, all Claims Incurred prior to the Plan termination **must** be received within ninety (90) days after the termination or the Claims will not be covered.

Any Claims Incurred after termination of Plan coverage for any reason are not covered under the Plan.

Under ERISA, there are four types of Claims: Pre-service (Urgent), Pre-service (Non-urgent), Concurrent Care, and Post-service.

- A "Pre-service Claim" is a Claim for a benefit under the Plan where the Plan conditions receipt of the benefit, in whole or in part, on approval of the benefit in advance of obtaining medical care. Because the Plan does not require Claimants to obtain approval of a medical service prior to getting treatment on an urgent or non-urgent basis, there are no "Pre-service Claims." The Claimant simply follows the Plan's procedures with respect to notice that is required after receipt of treatment, and files the Claim as a Post-service Claim.

- A "Concurrent Claim" arises when the Plan has approved an on-going course of treatment to be provided over a period of time or number of treatments, and either: (a) the Plan determines that the course of treatment should be reduced or terminated, or (b) the Claimant requests an extension of the course of treatment beyond that which the Plan has approved. Because the Plan does not require Claimants to obtain approval of medical services prior to getting treatment, there is no need to contact the Utilization Review Company to request an extension of a course of treatment. The Claimant simply follows the Plan's procedures with respect to notice that is required after receipt of treatment, and files the Claim as a Post-service Claim.

- A "Post-service Claim" is a Claim for a benefit under the Plan after the services have been rendered.

A Post-service Claim is considered to be filed when the following information is received by the Claims Administrator with a Form CMS-1500 or Form UB92 or any successor forms:

1. The date of service;
2. The name, address, telephone number, and tax identification number of the provider of the services or supplies;
3. The place where the services were rendered;
4. The diagnosis and procedure codes;
5. The amount of charges (including any PPO repricing information);
6. The name of the Plan;
7. The name of the Covered Employee; and
8. The name of the patient.

Each Claimant claiming benefits under the Plan shall be responsible for supplying, at such times and in such manner as the Plan Administrator in its sole discretion may require, written proof that the expenses were incurred, or that the benefit is covered under the Plan. If the Plan Administrator in its sole discretion determines that the Claimant has not incurred a Covered Expense, or that the benefit is not covered under the Plan, or if the Claimant fails to furnish such proof as is requested, no benefits shall be payable under the Plan.

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CLAIMS DETERMINATION

The Plan Administrator shall notify the Claimant, in accordance with the provisions set forth below, of any Adverse Benefit Determination within the following timeframes:

- If the Claimant has provided all of the information needed to process the Claim in a reasonable period of time, but not later than 30 days after receipt of the Claim. This period may be extended by the Plan for up to 15 days, provided that the Plan Administrator: (a) determines that such an extension is necessary due to matters beyond the control of the Plan, and (b) notifies the Claimant, prior to the expiration of the initial 30-day processing period, of the circumstances requiring the extension of time, and the date by which the Plan expects to render a decision. If an extension has been requested, then the Plan Administrator shall notify the Claimant of any Adverse Benefit Determination prior to the end of the 15-day extension period.

- If additional information is requested from the Claimant to process the Claim during the initial processing period, then the Claimant will be notified of a determination of benefits prior to the end of the extension period. If additional information is requested from the Claimant during the extension period, then the Claimant will be notified of the determination by a date agreed to by the Plan Administrator and the Claimant.

- Notice to the Claimant of a rescission of coverage will be provided at least 30 days in advance of the retroactive termination of coverage by the Plan.

A Benefit Determination is required to be made within the period of time beginning when a Claim is deemed to be filed in accordance with the procedures of the Plan.

For purposes of the Plan's provisions for internal Claims and appeals and external review processes, a "Claim" for benefits is defined as a request for a plan benefit made by a Claimant in accordance with a plan's reasonable procedure for filing benefit Claims. A call from a Provider who wants to know if an individual is covered under the Plan, or if a certain procedure or treatment is a covered expense before the treatment is rendered, is not a "Claim" since an actual Claim for benefits is not being filed with the Plan. Likewise, presentation of a prescription to a pharmacy does not constitute a Claim.

An "Adverse Benefit Determination" is defined as a denial, reduction, or termination of, or a failure to provide or make a payment (in whole or in part) for a benefit, including any such denial, reduction, rescission of coverage, termination, or failure to provide or make a payment for a Claim that is based on:

1. A determination of an individual's eligibility to participate in a plan or health insurance coverage;
2. A determination that a benefit is not a covered benefit;
3. The imposition of a source-of-Injury exclusion, PPO Provider network exclusion, or other limitation on otherwise covered benefits; or
4. A determination that a benefit is Experimental, Investigational, or not Medically Necessary or appropriate.

Although it is not a Claim for benefits, the definition of an Adverse Benefit Determination also includes a rescission of coverage under the Plan. A "rescission of coverage" is defined as a cancellation or discontinuance of coverage that has retroactive effect, except to the extent it is attributable to a failure to timely pay required premiums or contributions towards the cost of coverage.

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NOTICE OF ADVERSE BENEFIT DETERMINATION

If the initial Benefit Determination is an Adverse Benefit Determination, notification will be sent to the Claimant and will include the following information:

1. Information sufficient to identify the Claim involved, including the date of the service, the health care Provider, the Claim amount (if applicable), and, upon request, the diagnosis code and its corresponding meaning, and the treatment code and its corresponding meaning;

2. The reason or reasons for the Adverse Benefit Determination or final internal Adverse Benefit Determination, including the denial code and its corresponding meaning, as well as a description of the Plan's standard, if any, used in denying the Claim. In the case of a final internal Adverse Benefit Determination, this description must also include a discussion of the decision;

3. References to the Plan specific provisions on which the Adverse Benefit Determination is based;

4. A description of any additional material or information necessary for the Claimant to perfect the Claim, and an explanation of why such material or information is necessary;

5. A description of the Plan's review procedures and the time limits applicable to such procedures, including a statement of the Claimant's right to bring a civil action following an Adverse Benefit Determination on final review;

6. A statement that the Claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records and other information relevant to the Claimant's Claim;

7. The identity of any medical or vocational experts consulted in connection with a Claim, even if the Plan did not rely upon their advice (or a statement that the identity of the expert will be provided upon request);

8. If an internal rule, guideline, protocol, or other similar criterion was relied on in making the Adverse Benefit Determination, either the specific rule, guideline, protocol or other similar criterion, or a statement that such information was relied on in making the Adverse Benefit Determination, and that a copy of the rule, guideline, protocol or other criterion will be provided free of charge on request; and

9. If the Adverse Benefit Determination is based on a medical judgment (such as Medical Necessity or whether the treatment was Experimental), either an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the Claimant's medical circumstances, or a statement that such explanation will be provided free of charge upon written request.

PHYSICAL EXAMINATION

The Plan Administrator or Claims Administrator has the right to have the Claimant examined as often as reasonably necessary while a Claim is pending. Benefits are payable under this Plan only if they are Medically Necessary for the Illness or Accidental Injury of the Covered Person. This Plan reserves the right to make a Utilization Review to determine whether services are Medically Necessary for the proper treatment of the Covered Person. All such information will be confidential.

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CLAIMS AUDIT

Once a written Claim for benefits is received, the Claims Administrator, acting on the discretionary authority of the Plan Administrator, may elect to have such Claim reviewed or audited for accuracy and reasonableness of charges as part of the adjudication process. This process may include, but may not be limited to, identifying: (a) charges for items/services that may not be covered or may not have been delivered, (b) duplicate charges, and (c) charges beyond the reasonable, necessary, and U&C guidelines as determined by the Plan. In addition, please refer to the section entitled "Claim Review and Audit Program" for information regarding Plan provisions related to the audit and adjudication of certain eligible Claims under that Program.

PAYMENT OF CLAIMS

Plan benefits are payable to the Covered Employee, unless the Claimant gives written direction, at the time of filing proof of such loss, to pay directly the health care provider rendering such services. Such payment to a health care provider is subject to the approval of the Plan Administrator. If any such benefit remains unpaid at the death of the Covered Employee, if the Claimant is a minor, or if the Claimant is (in the opinion of the Plan Administrator) legally incapable of giving a valid receipt and discharge for any payment, the Plan Administrator may, at its option, pay such benefits to any one or more of the following relatives of the Claimant: wife, husband, mother, father, child or children, brother or brothers, sister or sisters. Such payment will constitute a complete discharge of the Plan's obligation to the extent of such payment, and the Plan Administrator will not be required to follow-up and determine how such paid money was used.

APPEAL PROCESS

The Plan provides for two (2) levels of appeal following an Adverse Benefit Determination. The Claimant has one hundred eighty (180) days following an initial Adverse Benefit Determination to file an appeal of that determination, and sixty (60) days following a second Adverse Benefit Determination to file an appeal of that determination. The appeal process will provide the Claimant with a reasonable opportunity for a full and fair review of the Claim and Adverse Benefit Determination and will include the following:

1. Receipt of written request by the Claims Administrator from the Claimant, or an Authorized Representative of the Claimant, with the proper form for review of Adverse Benefit Determination, which initiates the appeal process.

2. The Claimant will have the opportunity to submit written comments, documents, records, and other information relating to the Claim.

3. The Claimant will have the opportunity to review the Claim file and to present evidence and testimony as part of the internal claims and appeals process.

4. The Claimant will be provided, free of charge and sufficiently in advance of the date that the notice of final internal Adverse Benefit Determination is required, with new or additional evidence considered, relied upon, or generated by the Plan in connection with the Claim, as well as any new or additional rationale for a denial at the internal appeals stage, and a reasonable opportunity for the Claimant to respond to such new evidence or rationale.

5. The Claimant will be provided, on request and free of charge: (a) reasonable access to, and copies of all documents, records, and other information relevant to the Claimant's Claim in possession of the Plan Administrator, the Designated Decision Maker (DDM) or the Claims Administrator; (b) information regarding any rule, guideline, protocol, or other similar criterion relied upon in making the Adverse Benefit Determination; (c) information regarding any voluntary appeals procedures

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offered by the Plan; (d) information regarding the Claimant's right to an external review process; and (e) an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the Claimant's medical circumstances.

6. The review of the Adverse Benefit Determination will take into account all comments, documents, records and other information submitted by the Claimant relating to the Claim, without regard to whether such information was submitted or considered in the initial Benefit Determination.

7. No deference will be afforded to the previous Adverse Benefit Determination.

8. The party reviewing the appeal may be neither the party who made the prior Adverse Benefit Determination, nor a subordinate of the party who made the prior Adverse Benefit Determination.

9. In deciding an appeal on which the Adverse Benefit Determination was based in whole or in part on a medical judgment, including whether a particular treatment, Drug, or other item is Experimental, Investigational, or not Medically Necessary or appropriate, the Claims Administrator, the DDM or the Plan Administrator, as appropriate depending on the level of appeal, will consult with a health care professional who has appropriate training and experience in the field of medicine involving the medical judgment. The health care professional consulted for the appeal will not be the health care professional or a subordinate of the health care professional consulted in connection with the Adverse Benefit Determination that is the subject of the appeal.

10. Medical or vocational experts whose advice was obtained on behalf of the Plan in connection with the Adverse Benefit Determination will be identified, even if the Plan did not rely upon their advice.

11. The first level of appeal will be the responsibility of the Claims Administrator and will be decided within thirty (30) days of the Claims Administrator's receipt of the request. The second level of appeal will be the responsibility of the DDM and will be decided within thirty (30) days of the Plan's receipt of the request.

For questions about appeal rights or for assistance, Claimants can contact the Employee Benefits Security Administration at 1-866-444-EBSA (3272). Consumer assistance may be available in your State. Contact your State Department of Insurance to find out if consumer assistance for claim appeals is available. See Appendix I for additional information.

FIRST APPEAL LEVEL

Requirements for First Appeal

The Claimant must file the first appeal, in writing, within 180 days following receipt of the notice of an Adverse Benefit Determination. The Claimant's appeal must be addressed as follows:

Appeals Department
Group & Pension Administrators, Inc.
Park Central 8
12770 Merit Drive, 2nd Floor
Dallas, Texas 75251

It shall be the responsibility of the Claimant to submit proof that the Claim is covered and payable under the provisions of the Plan. An appeal must include:

1. The name of the Employee/Claimant;
2. The Employee's/Claimant's social security number;
3. The group name or identification number;
4. All facts and theories supporting the Claim for benefits. **Failure to include any theories or facts in the appeal will result in such facts being inadmissible. In other words, the Claimant will lose the right**

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to raise such factual arguments and theories which support this Claim if the Claimant fails to include them in the appeal;

5. A statement in clear and concise terms of the reason or reasons for the disagreement with the handling of the Claim; and
6. Any material or information that the Claimant has which indicates that the Claimant is entitled to benefits under the Plan.

For questions about appeal rights or for assistance, Claimants can contact the Employee Benefits Security Administration at 1-866-444-EBSA (3272). Consumer assistance may be available in your state. Contact your state Department of Insurance to find out if consumer assistance for claim appeals is available. Please refer to Appendix I or contact your state Department of Insurance to find out if consumer assistance for claim appeals is available. Texas Department of Insurance can be contacted at 855-839-2427 (855-TEX-CHAP).

If the Claimant provides all of the required information, it may be that the expenses will be eligible for payment under the Plan.

Timing of Notification of Benefit Determination on First Appeal

The Plan shall notify the Claimant of the Plan's Benefit Determination on review within a reasonable period of time, but not later than thirty (30) days after receipt of the appeal.

The period of time within which the Plan's determination is required to be made shall begin at the time an appeal is filed in accordance with the procedures of this Plan, without regard to whether all information necessary to make the determination accompanies the filing.

Notice of Benefit Determination on First Appeal

The Claimant will be notified of the Benefit Determination on appeal. If there is an Adverse Benefit Determination on appeal, the notification will include the following information:

1. The reason or reasons for the Adverse Benefit Determination;

2. References to the Plan provisions on which the Adverse Benefit Determination is based;

3. A description of any additional material or information necessary for the Claimant to perfect the Claim, and an explanation of why such material or information is necessary;

4. A statement that the Claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the Claimant's Claim;

5. A description of the Plan's review procedures and the time limits applicable to such procedures, including a statement of the Claimant's right to bring a civil action under Section 502(a) of ERISA following an Adverse Benefit Determination on final review;

6. A description of voluntary appeal procedures offered by the Plan and, upon the Claimant's request, any additional information about the voluntary appeal procedures;

7. If an internal rule, guideline, protocol, or other similar criterion was relied on in making the Adverse Benefit Determination, either the specific rule, guideline, protocol or other similar criterion or a statement that such was relied on in making the Adverse Benefit Determination, and that a copy of the rule, guideline, protocol or other criterion will be provided free of charge on request;

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8. If the Adverse Benefit Determination is based on a medical judgment (such as Medical Necessity or whether or not treatment is experimental), either an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the Claimant's medical circumstances, or a statement that such explanation will be provided free of charge on request;

9. The identity of any medical or vocational experts consulted in connection with the Claim, even if the Plan did not rely upon their advice; and

10. The following statement: "You and your Plan may have other voluntary alternative dispute resolution options, such as mediation. One way to find out what may be available is to contact your local U.S. Department of Labor Office and your State Insurance Regulatory Agency."

Furnishing Documents in the Event of an Adverse Determination
In the case of an Adverse Benefit Determination on review, the Plan Administrator shall provide such access to, and copies of, documents, records, and other information described in the section relating to Notice of Benefit Determination on First Appeal, as appropriate.

Second Appeal Level

Adverse Decision on First Appeal; Requirements for Second Appeal
Upon receipt of notice of the Plan's Adverse Benefit Determination regarding the first appeal, the Claimant has 60 days to file a second appeal of the denial of benefits. The Claimant again is entitled to a "full and fair review" of any denial made at the first appeal, which means the Claimant has the same rights during the second appeal as he or she had during the first appeal. As with the first appeal, the Claimant's second appeal must be in writing and must include all of the items set forth in the section entitled "Requirements for First Appeal."

Timing of Notification of Benefit Determination on Second Appeal
The Plan shall notify the Claimant of the Plan's Benefit Determination on review within a reasonable period of time, but not later than thirty (30) days after receipt of the second appeal.

The period of time within which the Plan's determination is required to be made shall begin at the time the second appeal is filed in accordance with the procedures of this Plan, without regard to whether all information necessary to make the determination accompanies the filing.

Manner and Content of Notification of Adverse Benefit Determination on Second Appeal
The same information must be included in the Plan's response to a second appeal as a first appeal, except for: (a) a description of any additional information necessary for the Claimant to perfect the claim and an explanation of why such information is needed; and (b) a description of the Plan's review procedures and the time limits applicable to the procedures. See the section entitled "Notice of Benefit Determination on First Appeal."

Furnishing Documents in the Event of an Adverse Determination
In the case of an Adverse Benefit Determination on the second appeal, the Plan Administrator shall provide such access to, and copies of, documents, records, and other information described in the section relating to the Notice of Benefit Determination on First Appeal, as appropriate.

Decision on Second Appeal to be Final
If, for any reason, the Claimant does not receive a written response to the appeal within the appropriate time period set forth above, the Claimant may assume that the appeal has been denied. The decision will be final, binding and conclusive, and will be afforded the maximum deference permitted by law. **All Claim review procedures provided for in the Plan must be exhausted before any legal action is brought. Any legal action for the recovery of any benefits must be commenced within three (3) years after the Plan's Claim review procedures have been exhausted. Any action with respect to a Fiduciary's Breach of any responsibility, duty or obligation hereunder must be brought within three (3) years after the date of service.**

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Appointment of Authorized Representative

A Claimant is permitted to appoint an Authorized Representative to act on his behalf with respect to a benefit claim or appeal of an Adverse Benefit Determination. An assignment of benefits by a Claimant to a provider will not constitute appointment of that provider as an Authorized Representative. To appoint such a representative, the Claimant must complete a form which can be obtained from the Plan Administrator or the Claims Administrator. In the event a Claimant designates an Authorized Representative, all future communications from the Plan will be with the Authorized Representative, rather than the Claimant, unless the Claimant directs the Plan Administrator, in writing, to the contrary.

PROVIDER OF SERVICE APPEAL RIGHTS

A Claimant may appoint the provider of service as the Authorized Representative with full authority to act on his or her behalf in the appeal of a denied claim. An assignment of benefits by a Claimant to a provider of service will not constitute appointment of that provider as an Authorized Representative. However, in an effort to ensure a full and fair review of the denied claim, and as a courtesy to a provider of service that is not an Authorized Representative, the Plan will consider an appeal received from the provider in the same manner as a Claimant's appeal, and will respond to the provider and the Claimant with the results of the review accordingly. Any such appeal from a provider of service must be made within the time limits and under the conditions for filing an appeal specified under the section, "Appeal Process," above. **Providers requesting such appeal rights under the Plan must agree to pursue reimbursement for Covered Medical Expenses directly from the Plan, waiving any right to recover such expenses from the Claimant, and comply with the conditions of the section, "Requirements for First Appeal," above.**

For purposes of this section, the provider's waiver to pursue Covered Medical Expenses does not include the following amounts, which will remain the responsibility of the Claimant:

- Deductibles;
- Copayments;
- Coinsurance;
- Penalties for failure to comply with the terms of the Plan;
- Charges for services and supplies which are not included for coverage under the Plan; and
- Amounts which are in excess of any stated Plan maximums or limits. **Note: This does not apply to amounts found to be in excess of Allowable Claim Limits, as defined in the section, "Claim Review and Audit Program."** The provider must agree to waive the right to balance bill for these amounts.

Also, for purposes of this section, if a provider indicates on a Form UB92 or on a CMS – 1500 Form (or similar claim form) that the provider has an assignment of benefits, then the Plan will require no further evidence that benefits are legally assigned to that provider.

Contact the Claims Administrator or the Plan Administrator for additional information regarding provider of service appeals.

External Review of Adverse Benefit Determinations

When the internal appeals procedures have been exhausted, the claimant may elect to have an additional and final opportunity for a review of an eligible adverse benefit determination (including a final internal adverse benefit determination) by an independent review organization (IRO). The IRO will be accredited by URAC or a similar nationally recognized accrediting organization for the purpose of conducting an independent and unbiased review.

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The request for an external review must be filed by the claimant within four months following the claimant's receipt of the notice of adverse benefit determination or final internal adverse benefit determination. However, if the Plan fails to strictly adhere to all the requirements of the internal claims and appeals process with respect to a claim, the claimant will be deemed to have exhausted the internal claims and appeals process, and the claimant may initiate an external review and pursue any available remedies under applicable law, such as judicial review.

The Plan's external review process applies to any eligible adverse benefit determination or final internal adverse benefit determination on appeal, except that a denial, reduction, termination, or a failure to provide payment for a benefit based on a determination that a participant or beneficiary fails to meet the requirements for eligibility under the terms of the Plan is not eligible for the external review process.

There are two types of external reviews; standard and expedited. An external review is a standard external review unless the timing required to perform a standard external review involves circumstances that would seriously jeopardize the life or health of the claimant or would jeopardize the claimant's ability to regain maximum function, or if the final internal adverse benefit determination concerns an admission, availability of care, continued stay, or health care item or service for which the claimant received emergency services but has not yet been discharged from the facility. In such cases, the Plan will consider the external review to be an expedited review.

Expedited External Review for Urgent or Emergency Care
This Plan does not require a claimant to obtain prior approval for pre-service urgent care claims or emergency care services before getting treatment; therefore, neither the internal appeals nor the external review procedures will apply to these claims. In an emergency or urgent care situation, the claimant should follow instructions from his or her health care provider, and file the claim as a post-service claim. If the post-service claim results in an adverse benefit determination, the claimant may file an appeal in accordance with the Plan's provisions for "Appeal Process", which are explained above.

Appeals of claims involving concurrent care will be subject to the Plan's provisions for expedited external review, as explained below.

Procedures for Initiation of an External Review

Standard External Review
A request for an external review must include the same information that is required for an internal appeal, listed above in the section, "Appeal Process".

Once the request for a standard external review is filed, the Plan will have five business days to do a preliminary review of the request to determine whether it is eligible and whether all of the information and forms required to process the external review have been provided.

Within one business day following completion of the preliminary review, the Plan will notify the claimant in writing whether the request is eligible for external review.

- If the request is complete but is not eligible for external review, the notice will contain an explanation of the reason that the request is ineligible.

- If the request is incomplete, the notice will describe the information or materials needed to make the request complete. The claimant must submit the information or materials needed within 48 hours following receipt of the notice, or the expiration of the original four-month filing period, whichever is later.

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An eligible request which is complete and timely filed will be assigned to an independent review organization (IRO) by the Plan. The Plan will have arrangements to access at least three accredited IROs to which external reviews will be assigned on a random or rotated basis to ensure an independent and unbiased review.

The assigned IRO will notify the claimant in writing of the request's eligibility and acceptance for external review. This notice will include a statement that the claimant may submit to the IRO, in writing and within 10 business days following receipt of the notice, any additional information that the IRO must consider when conducting the external review.

Within five business days after the date of assignment of the IRO, the Plan must provide to the assigned IRO the documents and any information considered in making the adverse benefit determination or final internal adverse benefit determination. Failure by the Plan to timely provide the documents and information will not delay the conduct of the external review, and the IRO may decide to reverse the adverse benefit determination or final internal adverse benefit determination. In this case, the IRO will notify the Plan and the claimant within one business day following the decision to reverse the determination.

The assigned IRO will forward any information which is submitted by the claimant to the Plan, and the Plan may reconsider its adverse benefit determination or final internal adverse benefit determination; however, reconsideration by the Plan will not delay the external review. If the Plan decides to reverse its adverse benefit determination or final internal adverse benefit determination, it may terminate the external review and notify the IRO and the claimant within one business day of the decision.

The IRO will provide written notice to the claimant and the Plan of the final external review decision with 45 days following receipt of the request for review. The notice will contain:

- A general description of the reason for the request for external review, including information sufficient to identify the claim (including the date or dates of service, the health care provider, the claim amount (if applicable), the diagnosis code and its corresponding meaning, the treatment code and its corresponding meaning, and the reason for the previous denial;
- The date the IRO received the request for external review and the date on which it made the decision;
- References to the evidence or documentation, including the specific coverage provisions and evidence-based standards, considered in reaching its decision;
- A discussion of the principal reason or reasons for its decision, including the rationale for its decision and the evidence-based standards that were relied on in making the decision;
- A statement that the determination is binding except to the extent that other remedies may be available under State or Federal law to either the group health plan or to the claimant;
- A statement that judicial review may be available to the claimant; and
- Current contact information, including a phone number, for any applicable office of health insurance consumer assistance or ombudsman established under PHS Act section 2793.

Expedited External Review

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A final internal adverse benefit determination concerning an admission, availability of care, continued stay, or health care item or service for which the claimant received emergency services but has not yet been discharged from the facility will be considered for an expedited external review. These are considered to be pre-service **non-urgent** care claims and concurrent claims.

The procedures that apply to standard external reviews will apply to expedited external reviews, except that:

- The preliminary review of the request to determine whether it is eligible and whether all of the information and forms required to process the external review have been provided must be conducted immediately, and the Plan must immediately notify the claimant regarding the eligibility determination;

- Upon a determination that a request is eligible for external review following the preliminary review, the Plan will immediately assign an IRO pursuant to the requirements set forth for standard external reviews;

- The Plan must provide or transmit all necessary documents and information considered in making the adverse benefit determination or final internal adverse benefit determination to the assigned IRO electronically, by phone, facsimile or any other available expeditious method; and

- The IRO must provide notice of the final external review decision as expeditiously as the claimant's medical condition or circumstances require, but in no event more than 72 hours after the IRO receives the request for an expedited external review. If the notice is not in writing, the assigned IRO must provide written confirmation of the decision to the claimant and the Plan within 48 hours following the notice.

Decision Following an External Review
Upon receipt of a notice from the IRO reversing the decision of an adverse benefit determination or final internal adverse benefit determination, the Plan will immediately provide coverage or payment for the claim. An external review decision is binding on the Plan as well as the claimant, except to the extent other remedies are available under State or Federal law.

3. Delete Plan provisions related to recovery of payments and replace with the following:

RECOVERY OF PAYMENTS

Occasionally, benefits are paid more than once, are paid based upon improper billing or a misstatement in a proof of loss or enrollment information, are not paid according to the Plan's terms, conditions, limitations or exclusions, or should otherwise not have been paid by the Plan. As such, this Plan may pay benefits that are later found to be greater than the Maximum Allowable Charge. In this case, this Plan may recover the amount of the overpayment from the source to which it was paid, primary payers, or from the party on whose behalf the charge(s) were paid. As such, whenever the Plan pays benefits exceeding the amount of benefits payable under the terms of the Plan, the Plan Administrator has the right to recover any such erroneous payment directly from the person or entity who received such payment and/or from other payers and/or the Covered Person or Dependent on whose behalf such payment was made.

A Covered Person, Dependent, Provider, another benefit plan, insurer, or any other person or entity who receives a payment exceeding the amount of benefits payable under the terms of the Plan or on whose behalf such payment was made, shall return or refund the amount of such erroneous payment to the Plan within

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thirty (30) days of discovery or demand. The Plan Administrator shall have no obligation to secure payment for the expense for which the erroneous payment was made or to which it was applied.

The person or entity receiving an erroneous payment may not apply such payment to another expense. The Plan Administrator shall have the sole discretion to choose who will repay the Plan for an erroneous payment and whether such payment shall be reimbursed in a lump sum. When a Covered Person or other entity does not comply with the provisions of this section, the Plan Administrator shall have the authority, in its sole discretion, to deny payment of any Claims for benefits by the Covered Person and to deny or reduce future benefits payable (including payment of future benefits for other Injuries or Illnesses) under the Plan by the amount due as reimbursement to the Plan. The Plan Administrator may also, in its sole discretion, deny or reduce future benefits (including future benefits for other Injuries or Illnesses) under any other group benefits plan maintained by the Plan Sponsor. The reductions will equal the amount of the required reimbursement.

Providers and any other person or entity accepting payment from the Plan or to whom a right to benefits has been assigned, in consideration of services rendered, payments and/or rights, agree to be bound by the terms of this Plan and agree to submit Claims for reimbursement in strict accordance with their State's health care practice acts, ICD-10 or CPT standards, Medicare guidelines, HCPCS standards, or other standards approved by the Plan Administrator or insurer. Any payments made on Claims for reimbursement not in accordance with the above provisions shall be repaid to the Plan within thirty (30) days of discovery or demand or incur prejudgment interest of 1.5% per month. If the Plan must bring an action against a Covered Person, Provider or other person or entity to enforce the provisions of this section, then that Covered Person, Provider or other person or entity agrees to pay the Plan's attorneys' fees and costs, regardless of the action's outcome.

Further, Covered Persons and/or their Dependents, beneficiaries, estate, heirs, guardian, personal representative, or assigns (Covered Persons) shall assign, or be deemed to have assigned, to the Plan their right to recover said payments made by the Plan, from any other party and/or recovery for which the Covered Person(s) are entitled, for or in relation to Facility-acquired condition(s), Provider error(s), or damages arising from another party's act or omission for which the Plan has not already been refunded.

The Plan reserves the right to deduct from any benefits properly payable under this Plan the amount of any payment which has been made:

1. In error;
2. Pursuant to a misstatement contained in a proof of loss or a fraudulent act;
3. Pursuant to a misstatement made to obtain coverage under this Plan within two (2) years after the date such coverage commences;
4. With respect to an ineligible person;
5. In anticipation of obtaining a recovery if a Covered Person fails to comply with the Plan's Third Party Recovery, Subrogation and Reimbursement provisions; or
6. Pursuant to a Claim for which benefits are recoverable under any policy or act of law providing for coverage for occupational Injury or Disease to the extent that such benefits are recovered. This provision (6) shall not be deemed to require the Plan to pay benefits under this Plan in any such instance.

The deduction may be made against any Claim for benefits under this Plan by a Covered Person or by any of his covered Dependents if such payment is made with respect to the Covered Person or any person covered or asserting coverage as a Dependent of the Covered Person.

If the Plan seeks to recoup funds from a Provider due to a Claim being made in error, a Claim being fraudulent on the part of the Provider, and/or the Claim is the result of the Provider's misstatement, said

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Provider shall, as part of its Assignment of Benefits from the Plan, abstain from billing the Covered Person for any outstanding amount(s).

4. **Delete Plan provisions related to plan administration and replace with the following:**

Plan Administrator and Designated Decision Maker

The Plan is administered by the Plan Administrator in accordance with the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). An individual or entity may be appointed by the Plan Sponsor to be Plan Administrator and serve at the convenience of the Plan Sponsor. If the Plan Administrator resigns, dies, is otherwise unable to perform, is dissolved, or is removed from the position, the Plan Sponsor shall appoint a new Plan Administrator as soon as reasonably possible.

Notwithstanding any provisions of this Plan Document and Summary Plan Description to the contrary, the Plan Sponsor has the authority to, and hereby does, allocate certain fiduciary responsibility to ELAP, Inc. *(the "Designated Decision Maker" or "DDM")*. The fiduciary responsibility allocated to the DDM is limited to discretionary authority and ultimate decision-making authority with respect to any appeals of denied claims which are referred to the DDM by the Plan Administrator. The Plan Sponsor has allocated additional fiduciary responsibility to the DDM, limited to discretionary authority and ultimate decision-making authority with respect to the review and audit of certain claims in accordance with the applicable Plan provisions under the section, "Claim Review and Audit Program". Such claims selected as eligible for review and audit shall be identified by the DDM under guidelines to which the Plan Sponsor has agreed, and shall be referred to the DDM by the Plan Administrator. The DDM shall have no authority, responsibility or liability other than with respect to the Referred Appeals and its duties under the Claim Review and Audit Program.

The Plan Administrator shall establish the policies, practices and procedures of this Plan. The Plan Administrator and the Designated Decision Maker shall administer this Plan in accordance with its terms. It is the express intent of this Plan that the Plan Administrator and the Designated Decision Maker shall have maximum legal discretionary authority to construe and interpret the terms and provisions of the Plan, to make determinations regarding issues which relate to eligibility for benefits (including the determination of what services, supplies, care and treatments are experimental), to decide disputes which may arise relative to a Plan participant's rights, and to decide questions of Plan interpretation and those of fact relating to the Plan. The decisions of the Plan Administrator and/or the Designated Decision Maker as to the facts related to any claim for benefits and the meaning and intent of any provision of the Plan, or its application to any claim, shall receive the maximum deference provided by law and will be final and binding on all interested parties. Benefits under this Plan will be paid only if the Plan Administrator or the Designated Decision Maker decides, in its discretion, that the Plan participant is entitled to them.

Duties of the Plan Administrator

The duties of the Plan Administrator include the following:

1. To administer the Plan in accordance with its terms;
2. To determine all questions of eligibility, status and coverage under the Plan;
3. To interpret the Plan, including the authority to construe possible ambiguities, inconsistencies, omissions and disputed terms;
4. To make factual findings;
5. To decide disputes which may arise relative to a Plan participant's rights;

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6. To prescribe procedures for filing a claim for benefits, to review claim denials and appeals relating to them and to uphold or reverse such denials;
7. To keep and maintain the Plan documents and all other records pertaining to the Plan;
8. To appoint and supervise a third party administrator to pay claims;
9. To perform all necessary reporting as required by ERISA;
10. To establish and communicate procedures to determine whether a medical child support order or national medical support notice is a QMCSO;
11. To delegate to any person or entity such powers, duties and responsibilities as it deems appropriate; and
12. To perform each and every function necessary for or related to the Plan's administration.

Duties of the Designated Decision Maker

The Designated Decision Maker shall have the following duties with respect to the Referred Appeals:

1. To administer the Plan in accordance with its terms;
2. To determine all questions of eligibility, status and coverage under the Plan;
3. To interpret the Plan, including the authority to construe possible ambiguities, inconsistencies, omissions, and disputed terms;
4. To make factual findings;
5. To decide disputes which may arise relative to benefits payable under the Plan and negotiating settlements, if appropriate;
6. To review Referred Appeals and to uphold or reverse any denials;
7. To keep and maintain records pertaining to the referred appeals;
8. To perform the duties in conjunction with the provisions of the Claim Review and Audit Program; and
9. To keep and maintain records pertaining to the Claim Review and Audit Program.

The duties of the DDM shall be limited to those set forth above

5. **Add the following new statement to any Plan provisions related to claim audits**:

Please refer to the section entitled "Claim Review and Audit Program" for information regarding Plan provisions related to the audit and adjudication of certain eligible Claims under that Program.

6. **Add the following new statement to any Plan provisions related to usual, customary or reasonable fees (by whatever term used)**:

For claim determinations made in accordance with the Claim Review and Audit Program, the covered expenses will be limited to the Allowable Claim Limits. Please refer to the section, "Claim Review and Audit Program" for the definition of Allowable Claim Limits.

7. **Delete Plan provisions describing preferred provider organization networks and replace with the following**:

PREFERRED PROVIDER INFORMATION

The Preferred Provider Network (PPO) includes Physicians and other professional Providers who have contracted with the medical Provider Networks. For Physicians and all other professional

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providers of service, this Plan contains provisions under which a Plan Participant may receive more benefits by using certain providers. PPO providers are individuals and entities that have contracted with the Plan to provide services to Plan Participants at pre-negotiated rates. A list of these Preferred Providers will be periodically provided automatically and free of charge by the Plan Administrator. In addition, a Plan Participant may request a Preferred Provider list by contacting the Plan Administrator. The Preferred Provider list changes frequently; therefore, it is recommended that a Plan Participant verify with the provider that the provider is still a Preferred Provider before receiving services.

The Preferred Provider Network (PPO) does **not** include services and supplies provided by facilities such as Hospital facilities, Ambulatory Surgery Center facilities and by dialysis clinics or facilities. You may contact the Claims Administrator or the Plan Administrator with any questions regarding which facilities may be included under the Claim Review and Audit Program, and which may be included under the PPO network agreement.

For all facility providers and those physicians and professional providers not participating in the PPO, the Plan will identify the reasonable cost for the services and supplies through its Claim Review and Audit Program.

This plan may use Allowable Claim Limits to determine Covered Charges in lieu of a PPO discount.

8. **Add the following statement to Plan provisions defining or describing covered medical expenses under the Plan:**

Covered expenses may be subject to the Allowable Claim Limits under the Claim Review and Audit Program.

9. **Add the following statement to Plan provisions defining or describing excluded medical expenses under the Plan:**

Charges in excess of Allowable Claim Limits.

10. **Add as new, or replace existing Plan definitions with the following terms**:

Allowable Expense or Covered Expense: Any medically necessary item of expense, for which the charge is reasonable and necessary, within Allowable Claim Limits, or is based on the contracted fee schedule of an alternate care delivery system. The Allowable Expense will be determined by the Plan Administrator, in its sole discretion.

11. **Add the following to the Plan definition for "Maximum Amount" and/or "Maximum Allowable Amount":**

For claims under the Claim Review and Audit Program, the Maximum Allowable Amount is the Allowable Claim Limit.

DocuSign Envelope ID: 7A4C969B-C810-4FD2-9208-D3125AD34890

12. **Add as new the following defined terms:**

Allowable Claim Limits: The charges for services and supplies, listed and included as covered medical expenses under the Plan, which are medically necessary for the care and treatment of a covered illness or injury, but only to the extent that such fees are within the allowable claim limits. Please refer to the section, "Claim Review and Audit Program" for additional information regarding allowable claim limits.

Direct Agreement: A complete agreement between a Directly Contracted Provider and the DDM or the Plan Sponsor which contains the terms and conditions under which the Covered Person may access discounted fees and/or negotiated or scheduled reimbursement rates which the Plan adopts as Allowable Claims Limits for claims submitted by a directly contracted providers.

Directly Contracted Provider: A medical provider which has entered into a Direct Agreement with the DDM or the Plan Sponsor to provide certain medical services to Covered Persons at agreed upon Allowable Claim Limits.

13. Replace the current terms and definition for "usual and customary fee" (by whatever term used) with the following:

Usual and Customary: Covered expenses which are identified by the Plan Administrator, taking into consideration the fee(s) which the Provider most frequently charges the majority of patients for the service or supply, the cost to the Provider for providing the services, the prevailing range of fees charged in the same "area" by Providers of similar training and experience for the service or supply, and the Medicare reimbursement rates. The term(s) "same geographic locale" and/or "area" shall be defined as a metropolitan area, county, or such greater area as is necessary to obtain a representative cross-section of Providers, persons or organizations rendering such treatment, services, or supplies for which a specific charge is made. To be Usual and Customary, fee(s) must be in compliance with generally accepted billing practices for unbundling or multiple procedures.

The term "Usual" refers to the amount of a charge made for medical services, care, or supplies, to the extent that the charge does not exceed the common level of charges made by other medical professionals with similar credentials, or health care Facilities, pharmacies, or equipment suppliers of similar standing, which are located in the same geographic locale in which the charge was incurred.

The term "Customary" refers to the form and substance of a service, supply, or treatment provided in accordance with generally accepted standards of medical practice to one individual, which is appropriate for the care or treatment of an individual of the same sex, comparable age and who has received such services or supplies within the same geographic locale.

The term "Usual and Customary" does not necessarily mean the actual charge made nor the specific service or supply furnished to a Plan Participant by a Provider of services or supplies, such as a Physician, therapist, Nurse, Hospital, or pharmacist. The Plan Administrator will determine the usual charge for any procedure, service, or supply, and whether a specific procedure, service or supply is customary.

For Claim determinations made in accordance with the Claim Review and Audit Program, the Usual and Customary fee will be the Allowable Claim Limits. Please refer to the section, "Claim Review and Audit Program," for the definition of Allowable Claim Limits.

DocuSign Envelope ID: 7A4C969B-C810-4FD2-9208-D3125AD34890

14. **Add as new, or replace any existing related Plan provision for compliance or conformity to applicable law, with the following**:

Conformity to Law
This Plan shall be deemed automatically to be amended to conform as required by any applicable law, regulation or the order or judgment of a court of competent jurisdiction governing provisions of this Plan, including, but not limited to, stated maximums, exclusions or limitations. In the event that any law, regulation or the order or judgment of a court of competent jurisdiction causes the Plan Administrator to pay claims that are otherwise limited or excluded under this Plan, such payments will be considered as being in accordance with the terms of this summary plan description. It is intended that the Plan will conform to the requirements of ERISA, as it applies to employee welfare plans, as well as any other applicable law.

15. **Add the following section as new or revise the current section as follows:**

Assignments
Benefits for medical expenses covered under this Plan may be assigned by a covered person to the provider as consideration in full for services rendered; however, if those benefits are paid directly to the employee, the Plan shall be deemed to have fulfilled its obligations with respect to such benefits. The Plan will not be responsible for determining whether any such assignment is valid. Payment of benefits which have been assigned will be made directly to the assignee unless a written request not to honor the assignment, signed by the covered employee and the assignee, has been received before the proof of loss is submitted.

No covered person shall at any time, either during the time in which he or she is a covered person in the Plan, or following his or her termination as a covered person, in any manner, have any right to assign his or her right to sue to recover benefits under the Plan, to enforce rights due under the Plan or to any other causes of action which he or she may have against the Plan or its fiduciaries.

A provider which accepts an assignment of benefits, in accordance with this Plan as consideration in full for services rendered, is bound by the rules and provisions set forth within the terms of this document.

All other provisions of the Plan Documents shall remain unchanged.

ADOPTED BY THE PLAN SPONSOR:

By: _____

Title: JONATHAN HOUCK, CHAIRPERSON BOCC

Date: NOVEMBER 5, 2019

DocuSign Envelope ID: 7A4C969B-C810-4FD2-9208-D3125AD34890

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Easement Agreement; City of Gunnison;

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

For your review, an Easement Agreement with the City of Gunnison, regarding the County granting an easement to the City in order to create a public right of way over and across a realigned Quartz Street - for the new public library.

Fiscal Impact:

Submitted by: Melanie Bollig **Submitter's Email Address:** mbollig@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ◉ Required ○ Not Required

Comments:
Legally sufficient. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/14/2022 Certificate of Insurance Required

Yes ○ No ◉

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/14/2022

◉ Consent Agenda ○ Regular Agenda ○ Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

EASEMENT AGREEMENT

THIS EASEMENT AGREEMENT, dated the _____ day of_____, 2022 ("Agreement" or "Easement"), is by and between the **Gunnison County Board of County Commissioners**, also known as "Gunnison County," (the "COUNTY"), the address of which is 307 N. Wisconsin Ave., Gunnison, CO 81230, and the **City of Gunnison, a Colorado municipality**, the address of which is 201 W. Virginia Ave., Gunnison, CO 81230 (the "CITY").

RECITALS

WHEREAS, the COUNTY owns a certain property located within the City of Gunnison municipal limits described at Reception No. 666583 in the real property records of the Gunnison County Clerk and Recorder, and consisting of 5.32 acres, more or less ("Subject Parcel"), and as depicted on the survey attached to this Agreement as Exhibit A;

WHEREAS, the COUNTY, in cooperation with the Gunnison County Library District ("Library"), has or is in the process of constructing a public library on the Subject Property, to which the parties to this Agreement stipulate and agree is a public benefit;

WHEREAS, the right of way for Quartz Street, which the CITY owns and controls, was originally platted to the east of, and outside the boundaries of, the Subject Parcel, as descripted at Reception No. 231640 and as depicted on the survey attached to this Agreement as Exhibit A;

WHEREAS, pursuant to an Agreement dated July 27, 2021, the Library and City agreed to reconfigure and reconstruct a portion of Quartz Street, with some portion of Quartz Street encroaching onto the Subject Property, and to abandon the portion of Quartz Street which ran adjacent to the Subject Property, all as shown on Exhibit A;

WHEREAS, all but a small portion of the realigned Quartz Street that encroaches upon the Subject Property is located within an existing Utility Easement granted to the City in Book 346 at Page 541;

WHEREAS it is necessary for the County to grant an easement to the City for the benefit of the public to create a public right of way over and across Quartz Street as realigned (Easement Area);

WHEREAS, the Easement Area is depicted on the survey attached to this Agreement as Exhibit A, and is legally described as:

A Utility & Public Road Easement being on portion of a Parcel described by Special Warranty Deed recorded May 21, 2020 at Reception No. 666583 of the records of Gunnison County, Colorado, more particularly described as follows:

Commencing at the southeasterly boundary corner of said Parcel described by Rec. No. 666583, from which the northeasterly boundary corner of said Parcel marked by a rebar and

aluminum cap monument stamped "LS 11250" bears N00°36'00"W 780.92', thence around the boundary of this described Easement the following five (5) courses:

1) N00°36'00"W along the easterly boundary line of said Parcel a distance of 158.53' to a point; thence

2) S27°52'11"W a distance of 24.59' to a point; thence

3) 122.26' along a curve to the left having a radius of 280.00', an included angle of 25°01'02", and subtending a chord bearing S15°21'40"W a distance of 121.29', thence

4) S02°51'09"W a distance of 19.73' to a point along the southern boundary line of said Parcel; thence

5) S89°50'41"E along the southerly boundary line of said Parcel a distance of 46.27', more or less, to the Point of Beginning;

Said Easement contains on area of 0.11 acres, more or less. Basis of Bearing is based on a record bearing of N89°32'00"W between aluminum cap monuments stamped "LS 11250" found at the northeasterly and northwesterly boundary corners of said Parcel;

City of Gunnison,
County of Gunnison,
State of Colorado.

NOW, THEREFORE, in consideration of the Recitals above and the Agreements set forth below, the COUNTY and CITY hereby agree as follows:

AGREEMENT

1. GRANT OF EASEMENT. The COUNTY hereby grants and conveys to the CITY and its agents, employees, and representatives a nonexclusive easement for a right of way for Quartz Street over the Easement Area for the benefit of the public and as a public right of way.

2. MAINTENANCE/USE. In consideration of the granting of the Easement Area by the COUNTY to the CITY, the CITY agrees to maintain the Easement Area to the same level as other public streets and right of ways within the CITY. CITY agrees that such right of way is granted for the benefit of the public and that access cannot be closed or otherwise impacted other than in the normal course of CITY's operations and management of public right of ways within the CITY.

The COUNTY reserves the right to remove snow within the Easement Area to ensure public access to the Subject Parcel as long as that snow removal does not obstruct the use of Quartz Street and/or the connecting City alley west of Quartz Street. Further, if necessary to protect the integrity of the Subject Parcel, including providing safe access by the public to the Subject Parcel, the COUNTY may perform maintenance within the Easement Area with prior notice to CITY sufficient to the circumstances requiring maintenance and the opportunity to properly sign and redirect traffic.

3. INDEMNIFICATION. To the extent permitted by law and without waiving the provisions of the Colorado Governmental Immunity Act, the CITY hereby undertakes, for itself, and its agents, employees, representatives, successors, and assigns, to indemnify, defend, and hold

harmless the COUNTY, and its employees, officers, agents, representatives, successors, and assigns, from any and all costs, expenses, claims or damages of any kind, including reasonable attorneys' fees, costs and expenses, arising from or relating to actions or omissions undertaken pursuant to, or which arise from, the use of the Easement Area by the CITY, or its representatives, employees, agents, successors, or assigns. The indemnification obligations set forth in this Section 5 shall not apply to any circumstance that is caused by the negligent or intentional acts or omissions of the COUNTY, or its representatives, officers, employees, or agents.

In case of any claim that is subject to indemnification under this Agreement, the CITY will provide the COUNTY reasonably prompt notice of the relevant claim. The CITY will defend or settle, at its own expense, any demand, action, or suit on any claim subject to indemnification under this Agreement, through legal counsel selected by the COUNTY. Each party will cooperate in good faith with the other to facilitate the defense of any such claim and the COUNTY will tender the defense and settlement of any action or proceeding covered by this Section to the CITY or upon request. Claims may not be settled without the consent of the COUNTY.

4. INSURANCE. The CITY warrants and represents that it maintains and shall continue to maintain while this Agreement is in effect general liability insurance as required by law insuring the CITY to protect itself and the public for any injury or harm occurring within the CITY's right of ways, and that such insurance would include any claims implicating the Easement Area.

5. NO WARRANTIES OF TITLE. The easements granted herein are without warranty of title and are subject to all prior liens, encumbrances, easements, restrictions, reservations, and rights of way affecting the parties' properties.

6. DOCUMENTS; RECORDING. The CITY shall be solely responsible the cost of recording of this Agreement. The CITY further agrees that in lieu of any re-plat, it shall be solely responsible in defending against any claim, including but not limited any action to quiet title, related to the absence of a re-plat.

7. ENTIRE AGREEMENT. This Easement Agreement contains the entire understanding of the parties regarding the subject matter hereof and any and all prior discussions and negotiations are merged into this Agreement. The terms and provisions of this Easement Agreement shall be enforceable by an action for damages, specific performance, injunction and/or any other remedy available at law or in equity. All remedies are cumulative.

8. REMEDIES. If an action is brought in a court of law of competent jurisdiction to enforce, interpret or construe this Easement Agreement, the prevailing party shall be awarded all reasonable attorneys' fees, expenses and costs incurred in the prosecution or defense of such action, in addition to any remedy or relief available at law or in equity.

9. NO WAIVER OF GOVERNMENTAL IMMUNITY. The parties understand and agree that they are both relying upon, and have not waived, the monetary limitations and all other rights, immunities and protection provided by the Colorado Governmental Act, § 24-10-101, et seq., C.R.S. Nothing in this Agreement is, or shall be construed to be, a waiver, in whole or part,

by either party of governmental immunity provided by the Colorado Governmental Immunity Act or otherwise.

10. EASEMENT RUNS WITH THE LAND. The easement granted herein shall be nonexclusive, perpetual, and appurtenant to and run with title to the Subject Parcel and the CITY Property and shall be binding upon the parties' representatives, agents, officers, successors, and assigns.

11. NOTICES. All notices given pursuant to this Agreement shall be in writing and signed by the party, or a duly authorized representative of the party, making the same. All notices shall be deemed given when delivered personally, or three (3) days after deposit of the same in the United States mail, registered or certified, return receipt requested, postage prepaid, addressed to the applicable party as first written above.

12. LEGAL REPRESENTATION. Both parties represent and warrant that they have carefully reviewed this Agreement, they have had competent legal representation in connection with the decision to enter into this Agreement, and the contents hereof are known and understood by them.

13. LEGAL AUTHORITY. CITY and COUNTY represent and warrant that they possesses the legal authority, pursuant to any proper, appropriate and official motion, resolution or action passed or taken, to enter into the Agreement. Each person signing and executing the Agreement on behalf of CITY and COUNTY represents and warrants that he or she has been fully authorized by CITY or COUNTY o execute the Agreement.

14. DISPUTE RESOLUTION. Prior to the initiation of litigation arising under this MOU, the City Manager and the County Manager shall promptly meet and confer to negotiate in good faith to determine whether a compromise can be reached regarding any alleged breach of this Agreement. The parties shall also commit to at least one mediation session if such informal conferencing is not successful, and are obligated to schedule the same such that neither party's ability to timely file litigation is compromised. However, nothing in the foregoing shall preclude a party from seeking injunctive or declaratory relief if a party determines, in its sole discretion, that failure to seek such relief will prejudice the party's ability to protect its rights or prevent or mitigate injury to persons or property.

15. NO CONSTRUCTION AGAINST DRAFTING PARTY. The parties and their respective counsel have had the opportunity to review the Agreement, and the Agreement will not be construed against any party merely because any provisions of the Agreement were prepared by a particular party.

16. ORDER OF PRECEDENCE. In the event of any conflicts between the language of the Agreement and any exhibits to it, the language of the Agreement controls.

17. VENUE; CHOICE OF LAW. Claims, disputes, or other matters in question between the parties to this Agreement arising out of or relating to this Agreement or breach thereof

shall be brought in the Gunnison County, Colorado District Court. This Agreement shall be interpreted, construed, and governed by the laws of the State of Colorado.

18. PARAGRAPH TITLES. The titles to the paragraphs/sections of this Agreement are solely for the convenience of the parties and shall not be used to explain, modify, simplify, or aid in the interpretation of the provisions herein.

19. SEVERABILITY. If any term or provision of this Agreement shall be determined to be invalid or unenforceable, the remainder of this Agreement and the terms or provisions it contains shall not be affected thereby and shall be valid and enforceable to the full extent permitted by law.

20. COUNTERPARTS. This Agreement may be executed in counterparts, all of which taken together shall constitute one agreement.

IN WITNESS WHEREOF, the parties have executed this Easement Agreement as of the date first set forth above.

GUNNISON COUNTY

By: _____
Jonathan Houck, Chair, Gunnison County Board of County Commissioners
ATTEST:

_____
Gunnison County Deputy Clerk

CITY OF GUNNISON, a Colorado home rule municipality

By: _____
Diego Plata, Mayor

ATTEST:
_____
Gunnison City Clerk

EXHIBIT "__"

GRAPHIC SCALE 1 inch = 30 ft.

0 15 30 60

Subject Parcel:

REC. No. 666583

Board of County Commissioners
of the County of Gunnison, Colo.
(a.k.a. Gunnison County Library)
5.32 Acres±

40' Utility Easement
City of Gunnison
B346 P541

40'

S27°52'11"W
24.59'

Pan

Ramp

Conc.

QUARTZ STREET
(As Constructed, Asphalt)

Ramp

Ramp

1-ft. Wide
Parcel
Exception
Rec. Nos.
231640 &
667768

C1

Concrete Walk

Conc. Curb & Gutter

N00°36'00"W 158.53'

780.92'

Conc. Curb & Gutter

QUARTZ STREET
(Platted Right-of-Way)
(See Rec. No. 231640)

CURVE	ARC LENGTH	RADIUS	DELTA ANG.	CHORD BRG.	CHORD LEN.
C1	122.26'	280.00'	25°01'02"	S15°21'40"W	121.29'

2'±

Public
Utility
& Road
Easement

N45°04'11"E 1876.21'
To N.E. Corner of Sec. 35
Found Brass Cap in Conc.

LOTS 11&12
BLOCK 7
REC. 231640

COUNTY ROAD 15
R.O.W. Width Varies

34'
R.O.W.±

Boundary of
Subject Parcel (Typ.)

S02°51'09"W
19.73'

S.E. Bndy.
Corner

46.27'

S89°50'41"E
403.36'

Ramp

Ramp

Boundary of
Palisade Addition

Bus Stop

Conc. Walk

Curb & Gutter

Edge of Asphalt

Edge of Asphalt

Gunnison
Cmty. School

Ramp

W. SPENCER AVE.

N

MAG. DECL. 9E±

NOTES

1) Bearings are based on a record bearing of N89°32'00"W between aluminum cap monuments stamped "LS 11250" found at the northeasterly and northwesterly boundary corners of the subject parcel, as shown hereon.
2) Boundary, land description, easements, and encumbrances are based solely on a Special Warranty Deed recorded at Reception No. 666583 of the records of Gunnison County.
3) Distances and dimensions are in U.S. Survey Feet.

According to Colorado Law, you must commence any legal action based upon any defect in this survey within three years after you first discover such defect. In no event may any legal action based upon any defect in this survey be commenced more than ten years from the date of the certification shown hereon.

ALL COUNTY SURVEY INC.
Stephen Jessoe, P.L.S.
P.O. Box 7164 Gunnison, CO 81230
970-349-9400, www.allcountysurvey.com

EXHIBIT "__"

LAND DESCRIPTION – PUBLIC UTILITY & ROAD EASEMENT

A Public Utility & Road Easement being a portion of a Parcel described by Special Warranty Deed recorded May 21, 2020 at Reception No. 666583 of the records of Gunnison County, Colorado, more particularly described as follows:

Commencing at the southeasterly boundary corner of said Parcel described by Rec. No. 666583, from which the northeasterly boundary corner of said Parcel marked by a rebar and aluminum cap monument stamped "LS 11250" bears N00°36'00"W 780.92', thence around the boundary of this described Easement the following five (5) courses:

1) N00°36'00"W along the easterly boundary line of said Parcel a distance of 158.53' to a point; thence
2) S27°52'11"W a distance of 24.59' to a point; thence
3) 122.26' along a curve to the left having a radius of 280.00', an included angle of 25°01'02", and subtending a chord bearing S15°21'40"W a distance of 121.29'; thence
4) S02°51'09"W a distance of 19.73' to a point along the southern boundary line of said Parcel; thence
5) S89°50'41"E along the southerly boundary line of said Parcel a distance of 46.27', more or less, to the Point of Beginning;

Said Easement contains an area of 0.11 acres, more or less. Basis of Bearing is based on a record bearing of N89°32'00"W between aluminum cap monuments stamped "LS 11250" found at the northeasterly and northwesterly boundary corners of said Parcel;

City of Gunnison,
County of Gunnison,
State of Colorado.

17 February 2022

Stephen L. Jessoe *Date*
Colorado Licensed Professional Land Surveyor No. 38048
For and on behalf of All County Survey, Inc.

NOTES

1) *Bearings are based on a record bearing of N89°32'00"W between aluminum cap monuments stamped "LS 11250" found at the northeasterly and northwesterly boundary corners of the subject Parcel.*
2) *Boundary, land description, easements, and encumbrances are based solely on a Special Warranty Deed recorded at Reception No. 666583 of the records of Gunnison County.*
3) *Distances and dimensions are in U.S. Survey Feet.*

According to Colorado Law, you must commence any legal action based upon any defect in this survey within three years after you first discover such defect. In no event may any legal action based upon any defect in this survey be commenced more than ten years from the date of the certification shown hereon.

ALL COUNTY SURVEY INC.
Stephen Jessoe, P.L.S.
P.O. Box 7164 Gunnison, CO 81230
970-349-9400, www.allcountysurvey.com

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Professional Services Agreement; Peta

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

For your review, the Professional Services Agreement which has been signed by Petar Simic.

Fiscal Impact: 85,008

Submitted by: Melanie Bollig for Liz Smith **Submitter's Email Address:** mbollig@gunnisoncounty.org

Finance Review: (●) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\kweak Discharge Date: 9/15/2022

County Attorney Review: (●) Required ( ) Not Required

Comments:
Legally sufficient. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/14/2022 Certificate of Insurance Required

Yes (●) No ( )

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

(●) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

PROFESSIONAL SERVICES AGREEMENT

THIS PROFESSIONAL SERVICES AGREEMENT ("Agreement") made effective the 3rd day of October, 2022, by and between the Board of County Commissioners of the County of Gunnison, Colorado, whose address is 200 East Virginia, Gunnison, CO 81230 (herein "Gunnison County") and Petar Simic whose address is 106 S. 3rd Street, Gunnison, CO 81230 (herein "Contractor").

RECITALS

The Contractor desires to provide professional services regarding Cheatgrass and Habitat Restoration as identified in the Scope of Work attached hereto and incorporated herein by reference as Appendix "A ("Services").

Gunnison County desires to engage Contractor to provide Services according to this Agreement.

AGREEMENT

NOW THEREFORE, in consideration of the Recitals and the mutual covenants and obligations hereinafter set forth, the parties agree as follows:

1. SERVICES.

Contractor shall furnish all materials, labor, supervision, supplies and equipment to commence, diligently pursue, and complete the Services. All Services shall be performed in a timely manner and in accordance with generally accepted standards for Contractor's profession and all applicable federal, state and local laws and regulations affecting the Services or their subject matter. Contractor acknowledges that this is a non-exclusive Agreement, and Gunnison County may contract with additional or other providers able to furnish the same or similar services as it deems appropriate to do so.

2. TERM.

The term of this Agreement shall commence on the date first set forth above and shall terminate on September 29, 2023, unless sooner terminated or replaced as provided herein.

3. STRATEGIC RESULT.

Cheatgrass may degrade sagebrush shrublands, which are important habitats for the Gunnison sage-grouse, other wildlife species, and livestock. These habitats are vulnerable to noxious weed invasions in many ways, including increases in exotic annual grasses, diminishing critical food supply and cover, and changes to fire frequency intervals. The Contractor will coordinate and facilitate large scale, cross-boundary treatments to address cheatgrass and other noxious weed invasions to provide appropriate cover and food resources for Gunnison sage-grouse, other wildlife species, and livestock.

4. COMPENSATION, BONUS AND EXPENSES.

In consideration and exchange for Contractor's performance of the Services, during the Term, Gunnison County shall pay Contractor fees as more specifically not to exceed eighty-five thousand and eight and No/100 U. S. Dollars ($85,008) annually. Payments to the Contractor in the amount of seven thousand and eighty-four and No/100 U.S. Dollars ($7,084) shall be made on the last business day of each month by Gunnison County. Compensation for Contractor Services beginning after the first of the month or ending before the last day of the month will be prorated by business days worked.

The Compensation shall compensate Contractor for all charges, expenses, overhead, payroll costs, employee benefits, insurance subsistence, and profits, except as specifically set forth in this Agreement.

In addition, for the first twelve (12) months of the Contractor agreement, United States Fish and Wildlife will provide a vehicle, fifty (50) gallon truck bed water tank, and twenty-four (24) gallon spill/utility tray.

This Agreement is subject to Gunnison County and other stakeholder partners making an annual budget appropriation in an amount sufficient to fund this Agreement. If Gunnison County fails or refuses to make such an appropriation, Gunnison County reserves the right to terminate this Agreement pursuant to the Termination paragraph of this Agreement.

5. INSURANCE.

Contractor agrees that at all times during the Term of this Agreement, and for three (3) years after the date the Term of this Agreement expires or the date this Agreement is terminated, or any applicable warranty period, Contractor shall maintain, in full force and effect and at its sole cost and expense, the following insurance policies. Within thirty (30) days of the execution of this Agreement, Contractor will provide insurance certificates to Gunnison County, listing Gunnison County as an additional insured, for the coverages required by this paragraph, which shall state that such policies shall not be materially changed or cancelled without thirty (30) days prior notice to Gunnison County. Written notice shall be sent to the parties identified in the Notices section of this Agreement and sent thirty (30) days prior to any cancellation or non-renewal unless due to non-payment of premiums, in which case, notice shall be sent ten (10) days prior. If written notice is unavailable from the insurer, Contractor shall provide written notice of cancellation, non-renewal and any reduction in coverage to the parties identified in the Notices section by certified mail, return receipt requested within three (3) business days of such notice by its insurer(s).

a. Worker's Compensation Insurance in accordance with Colorado and Federal law which adequately protects all labor employed by Contractor during the term of this Agreement.

b. Comprehensive General Liability Insurance or the equivalent in an amount no less than Four Hundred Twenty-Four Thousand and No/100 U.S. Dollars ($424,000.00) for injury to one person in any single occurrence; and no less than One Million One Hundred

Ninety-Five Thousand and No/100 U.S. Dollars ($1,195,000.00) for injur(ies) to two or more persons in any single occurrence (i.e., in the aggregate).

c. Comprehensive automobile liability insurance on all vehicles used in the Services, in an amount no less than Four Hundred Twenty-Four Thousand and No/100 U.S. Dollars ($424,000.00) for injury to one person in any single occurrence; and no less than One Million One Hundred Ninety-Five Thousand and No/100 U.S. Dollars ($1,195,000.00) for injur(ies) to two or more persons in any single occurrence (i.e., in the aggregate).

d. Professional Liability Insurance or the equivalent, such as Errors and Omissions coverage, in an amount no less than Four Hundred Twenty-Four Thousand and No/100 U.S. Dollars ($424,000.00) for injury to one person in any single occurrence; and no less than One Million One Hundred Ninety-Five Thousand and No/100 U.S. Dollars ($1,195,000.00) for any injur(ies) to two or more persons in any single occurrence (i.e., in the aggregate).

The required insurance shall be underwritten by an insurer licensed or authorized to do business in Colorado. Combinations of primary and excess coverage may be used to achieve minimum coverage limits. Excess/umbrella policy(ies) must follow form of the primary policy(ies) with which they are related to provide the minimum limits and be verified as such on any submitted Certificate of Insurance. The County's acceptance of a certificate of insurance or other proof of insurance that does not comply with all insurance requirements set forth in this Agreement shall not act as a waiver of Contractor's breach of this Agreement or of any of the County's rights or remedies under this Agreement.

If excluded from any policy coverage, this Agreement shall be specifically named an insured contract. If any policy is in excess of a deductible or self-insured retention, the County must be notified by the Contractor. Contractor shall be responsible for the payment of any deductible or self-insured retention. Defense costs shall be in addition to the limits of liability. If this provision is unavailable that limitation must be evidenced on the Certificate of Insurance. A severability of interests or separation of insureds provision (no insured vs. insured exclusion) must be included. A provision that coverage is primary and non-contributory with other coverage or self-insurance maintained by the County, excluding Professional Liability and Workers Compensation policies, if required.

For all coverages required under this Agreement, Contractor's insurer(s) shall waive subrogation rights against the County by policy endorsement. All subcontractors and subconsultants (including independent contractors, suppliers or other entities providing goods or services required by this Agreement) shall be subject to all of the requirements herein and shall procure and maintain the same coverages required of the Contractor. Contractor shall include all such subcontractors as additional insured under its policies (with the exception of Workers' Compensation) or shall ensure that all such subcontractors and subconsultants maintain the required coverages. Contractor agrees to provide proof of insurance for all such subcontractors and subconsultants upon request by the County.

The insurance coverages specified in this Agreement are the minimum requirements, and these requirements do not lessen or limit the liability of the Contractor to the County under this Agreement. The Contractor shall maintain, at its own expense, any additional kinds or amounts of insurance that it may deem necessary to cover its obligations and liabilities under this Agreement.

The insurance provisions of this Agreement shall survive expiration or termination of this Agreement.

6. INDEPENDENT CONTRACTOR.

In carrying out its obligations and activities under this Agreement, Contractor is acting as an independent contractor and not as an agent, partner, joint venture or employee of Gunnison County. Contractor does not have any authority to bind Gunnison County in any manner whatsoever.

Contractor acknowledges and agrees that Contractor is not entitled to: (i) unemployment insurance benefits; or (ii) Workers Compensation coverage, from Gunnison County. Further, Contractor is obligated to pay all applicable federal, state and local taxes owed in relation to the services.

7. INDEMNIFICATION.

Contractor irrevocably and unconditionally agrees to indemnify, defend and hold harmless Gunnison County, its Commissioners, agents and employees of and from any and all liability, claims, liens, demands, actions and causes of action whatsoever (including reasonable attorney's and expert's fees and costs) arising out of or related to any loss, cost, damage or injury, including death, of any person or damage to property of any kind caused by the misconduct or negligent acts, errors or omissions of Contractor or its employees, subcontractors or agents in connection with this Agreement. Further, the County shall not be liable to Contractor or its affiliates for any loss of anticipated business opportunities, contracts, revenues, profits or savings; damage to goodwill or reputation; or indirect, special or consequential loss or damage, arising out of or in connection with this Agreement, whether for breach of contract, in tort (including negligence), under statute or any other law, and Contractor expressly disclaims any such claims or damages as against the County.

In case of any claim that is subject to indemnification under this Agreement, Contractor will provide the County reasonably prompt notice of the relevant claim. Contractor will defend or settle, at its own expense, any demand, action, or suit on any claim subject to indemnification under this Agreement, through legal counsel selected by Contractor but approved by the County. Each party will cooperate in good faith with the other to facilitate the defense of any such claim and the County will tender the defense and settlement of any action or proceeding covered by this Section to Contractor or upon request. Claims may be settled without the consent of the County, unless the settlement includes an admission of wrongdoing, fault or liability by the County, whether express or implied.

This defense and indemnification obligation shall survive any termination or expiration of this Agreement.

8. DISCRIMINATION.

The Contractor agrees to not discriminate against any person or class of persons by reason of age, race, color, sex, creed, religion, disability, national origin, sexual orientation or political affiliation in providing any services or in the use of any facilities provided for the public in any manner prohibited by Part 21 of the Regulations of the Office of the Secretary of Transportation. Contractor shall further comply with the letter and spirit of the Colorado Anti-Discrimination Act of 1957, as amended, and any other laws and regulations respecting discrimination in unfair employment practices. Additionally, Contractor shall comply with such enforcement procedures as any governmental authority might demand that Gunnison County take for the purpose of complying with any such laws and regulations.

9. IMMIGRATION COMPLIANCE CERTIFICATION.

a. Contractor certifies that Contractor does not and will not knowingly contract with or employ illegal aliens to work under this Agreement.

b. Contractor certifies that Contractor has required its subcontractors to certify that they do not knowingly contract with or employ illegal aliens to work under this Agreement.

c. Contractor certifies that it has attempted to verify the eligibility of its employees and subcontractors to work through the Basic Pilot Employment Verification Program administered by the Social Security Administration and Department of Homeland Security.

d. Contractor agrees to comply with all reasonable requests made in the course of an investigation under C.R.S. § 8-17.5-102 by the Colorado Department of Labor and Employment.

e. Contractor agrees to comply with the provisions of C.R.S. § 8-17.5-101 et seq.

10. AMERICANS WITH DISABILITIES ACT COMPLIANCE.

The Contractor represents and warrants to Gunnison County that at all times during the performance of this Agreement no qualified individual with a disability shall, by reason of such disability, be exclude from participation in, or denied benefits of the service, programs, or activities performed by the Contractor, or be subjected to any discrimination by the Contractor upon which assurance Gunnison County relies.

11. MISCELLANEOUS.

a. SEVERABILITY. If any clause or provision of this Agreement shall be held to be invalid in whole or in part, then the remaining clauses and provisions, or portions thereof, shall nevertheless be and remain in full force and effect.

b. AMENDMENT. No amendment, alteration, modification of or addition to this Agreement shall be valid or binding unless expressed in writing and signed by the parties to be bound thereby.

c. NO WAIVER OF GOVERNMENTAL IMMUNITY. The parties hereto understand and agree that the County is relying upon, and has not waived, the monetary limitations and all other rights, immunities and protection provided by the Colorado Governmental Act, § 24-10-101, et seq., C.R.S. Nothing in this Agreement is, or shall be construed to be, a waiver, in whole or part, by Gunnison County of governmental immunity provided by the Colorado Governmental Immunity Act or otherwise.

d. LEGAL AUTHORITY. Contractor represents and warrants that it possesses the legal authority, pursuant to any proper, appropriate and official motion, resolution or action passed or taken, to enter into the Agreement. Each person signing and executing the Agreement on behalf of Contractor represents and warrants that he has been fully authorized by Contractor to execute the Agreement on behalf of Contractor and to validly and legally bind Contractor to all the terms, performances and provisions of the Agreement. The County shall have the right, in its sole discretion, to either temporarily suspend or permanently terminate the Agreement if there is a dispute as to the legal authority of either Contractor or the person signing the Agreement to enter into the Agreement.

e. NO CONSTRUCTION AGAINST DRAFTING PARTY. The parties and their respective counsel have had the opportunity to review the Agreement, and the Agreement will not be construed against any party merely because any provisions of the Agreement were prepared by a particular party.

f. ORDER OF PRECEDENCE. In the event of any conflicts between the language of the Agreement and any exhibits to it, the language of the Agreement controls.

g. SURVIVAL OF CERTAIN PROVISIONS. The terms of the Agreement and any exhibits and attachments that by reasonable implication contemplate continued performance, rights, or compliance beyond expiration or termination of the Agreement survive the Agreement and will continue to be enforceable. Without limiting the generality of this provision, the Contractor's obligations to provide insurance and to indemnify the County will survive for a period equal to any and all relevant statutes of limitation, plus the time necessary to fully resolve any claims, matters, or actions begun within that period.

h. INUREMENT. The rights and obligations of the parties herein set forth shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns permitted under this Agreement.

i. TIME IS OF THE ESSENCE. The parties agree that in the performance of the terms, conditions, and requirements of this Agreement, time is of the essence.

j. PARAGRAPH HEADINGS. The captions and headings set forth herein are for convenience of reference only and shall not be construed so as to define or limit the terms and provisions hereof.

12. DELEGATION AND ASSIGNMENT.

Contractor shall not delegate or assign its duties under this Agreement without the prior written consent of Gunnison County which consent Gunnison County may withhold in its discretion. Subject to the foregoing, the terms, covenants and conditions of this Agreement shall be binding on the successors and assigns of either party.

13. TERMINATION.

Either party shall have the right to terminate this Agreement at any time, with or without cause, upon thirty (30) days prior written notice to the other. Upon termination, Contractor shall be entitled to compensation for Services performed prior to the date of termination, per the compensation terms provided in this Agreement. Termination shall not affect or prejudice any rights or other remedy that a party may have with respect to the event giving rise to termination or any other rights or other remedy a party may have with respect to breach of this Agreement which existed at or before the date of termination.

14. OWNERSHIP OF PROPERTY.

Any work product, information, materials, goods, or intellectual property generated as a result of the Services shall become the sole and exclusive property of the County, and Contractor agrees to relinquish any rights, implied or otherwise, to such property, including but not limited to any resulting intellectual property rights.

15. WARRANTIES.

Contractor represents and warrants to the County as follows:

a. The Services shall conform to applicable specifications and will be free from deficiencies and defects in materials, workmanship, design or performance, as applicable.

b. All Services shall be performed by qualified personnel in a professional and workmanlike manner, consistent with industry standards.

c. Contractor has the requisite ownership, rights and licenses to perform its obligations under this Agreement and to perform the Services free and clear from all liens, adverse claims, encumbrances and interests of any third party.

d. There are no pending or threatened lawsuits, claims, disputes or actions adversely affecting the Services or Contractor's ability to perform its obligations under this Agreement.

e. Performance of the Services shall not violate, infringe, or misappropriate any patent, copyright, trademark, trade secret, or other intellectual property or proprietary right of any third party.

f. Contractor has the right to and shall assign to County all third-party warranties and indemnities that Contractor receives in connection with any of the Services provided to County. To the extent that Contractor is not permitted to assign any warranties or indemnities to the County, Contractor agrees to specifically identify and enforce those warranties and indemnities on behalf of County to the extent Contractor is permitted to do so under the terms of the applicable third-party agreements.

16. WHEN RIGHTS AND REMEDIES NOT WAIVED.

In no event shall any action by either party constitute or be construed to be a waiver by the other party of any breach of covenant or default which may then exist on the part of the party alleged to be in breach, and the non-breaching party's action or inaction when any such breach or default shall exist shall not impair or prejudice any right or remedy available to that party with respect to such breach or default; and no assent, expressed or implied, to any breach of any one or more covenants, provisions or conditions of the Agreement shall be deemed or taken to be a waiver of any other breach.

17. NO THIRD-PARTY BENEFICIARY.

Enforcement of the terms of the Agreement and all rights of action relating to enforcement are strictly reserved to the parties. Nothing contained in the Agreement gives or allows any claim or right of action to any third person or entity. Any person or entity other than the County or the Contractor receiving services or benefits pursuant to the Agreement is an incidental beneficiary only.

18. CONFLICT OF INTEREST.

The signatories to this Agreement aver to their knowledge, no employee of the County has any personal or beneficial interest whatsoever in the Services. Contractor has no beneficial interest, direct or indirect, that would conflict in any manner or degree with the performance of the Services, and Contractor shall not employ any person having such known interests. The Contractor shall also not engage in any transaction, activity or conduct that would result in a conflict of interest under the Agreement. The Contractor represents that it has disclosed any and all current or potential conflicts of interest. A conflict of interest shall include transactions, activities or conduct that would affect the judgment, actions or work of the Contractor by placing the Contractor's own interests, or the interests of any party with whom the Contractor has a contractual arrangement, in conflict with those of the County. The County, in its sole discretion, will determine the existence of a conflict of interest and may terminate the Agreement in the event it determines a conflict exists, after it has given the Contractor written notice describing the conflict.

19. FORCE MAJEURE.

Neither party shall be responsible for failure to fulfill its obligations hereunder or liable for damages resulting from delay in performance as a result of an unforeseeable event outside the control of such party, and not caused by such party's negligence, including war or armed conflict, fire, flood, strike, riot or insurrection, terrorist attack, nuclear, chemical or biological attack, natural disaster, martial law, unreasonable delay of carriers, governmental order or regulation; PROVIDED, HOWEVER, the any delay caused by the Covid-19 Pandemic (or Endemic), or any other communicable disease pandemic or endemic, shall NOT be considered a force majeure event. If a force major event occurs, the time for performance shall be extended by mutual agreement of the parties for a period of time as may be reasonably necessary to compensate for such delay, provided that if such performance still cannot be completed within such extended period of time, either party may terminate this Agreement and both parties will be released from any further obligation to the other.

20. NOTICES.

Any notice, demand or communication which either party may desire or be required to give to the other party shall be in writing and shall be deemed sufficiently given or rendered if delivered personally or sent by certified first class US mail, postage prepaid, addressed as follows:

Gunnison County: County Manager
Gunnison County
200 E. Virginia
Gunnison, Colorado 81230
Phone: 970-641-0248

With a copy to: Board of County Commissioners
of the County of Gunnison, Colorado
200 E. Virginia
Gunnison, Colorado 81230

Contractor: Petar Simic
106 S. 3rd Street
Gunnison, CO 81230

Either party has the right to designate in writing, served as provided above, a different address to which any notice, demand or communication is to be mailed.

21. GOVERNING LAW.

This Agreement shall be governed by and interpreted in accordance with the laws of the State of Colorado. Jurisdiction and venue for any legal proceedings related to this Agreement shall exclusively lie in the State of Colorado District Court located in Gunnison County, Colorado.

22. COUNTERPARTS: FACSIMILE AND ELECTRONIC TRANSMISSION.

This Agreement may be executed by facsimile and/or in any number of counterparts, any or all of which my contain the signatures of less than all the parties, and all of which shall be construed together as but a single instrument and shall be binding on the parties as though originally executed on one originally executed document. All facsimile counterparts shall be promptly followed with delivery of original executed counterparts.

This Agreement may also be executed by electronic means or signatures. Accordingly, the Agreement, and any other documents requiring a signature hereunder, may be signed electronically by the County in the manner specified by the County. The Parties agree not to deny the legal effect or enforceability of the Agreement solely because it is in electronic form or because an electronic record was used in its formation. The Parties agree not to object to the admissibility of the Agreement in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or that it is not in its original form or is not an original.

The parties agree that: (i) any notice or communication transmitted by electronic transmission, as defined below, shall be treated in all manner and respects as an original written document; (ii) any such notice or communication shall be considered to have the same binding and legal effect as an original document; and (iii) at the request of either party, any such notice or communication shall be re-delivered or re-executed, as appropriate, by the party in its original form. For purposes of this Agreement, the term "electronic transmission" means any form of communication not directly involving the physical transmission of paper, that creates a record that may be retained, retrieved and reviewed by a recipient thereof, and that may be directly reproduced in paper form by such a recipient through an automated process, but specifically excluding text or instant messages.

23. ENTIRE AGREEMENT.

This Agreement comprises the entire agreement between County and Contractor and supersedes all prior or contemporaneous negotiations, discussions or agreements, whether written or oral, between the parties regarding the subject matter contained herein. No amendment to or modification of this Agreement will be binding unless in writing and signed by an authorized representative of each party.

Notwithstanding anything to the contrary herein, the County shall not be subject to any provision included in any terms, conditions, or agreements appearing on Contractor's or a subcontractor's website or any provision incorporated into any click-through or online agreements related to the work unless that provision is specifically referenced in this Agreement.

24. RECORDS.

Contractor shall maintain for a minimum of three (3) years, adequate financial and other records for reporting to County. Contractor shall be subject to financial audit by federal, state or county auditors or their designees. Contractor authorizes such audits and inspections of records during normal business hours, upon forty-eight (48) hours' notice to Contractor. Contractor shall fully cooperate during such audit or inspections.

25. PUBLIC RECORD.

To the extent not prohibited by state or federal law, this Agreement is potentially subject to public release through the Colorado Open Records Act. The parties further acknowledge and understand that all work product or materials provided or produced under this Agreement, including items marked Proprietary or Confidential, may be subject to the Colorado Open Records Act., § 24-72-201, et seq., C.R.S.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date above written.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO

By: _____
Jonathan Houck, Chairperson

ATTEST:

_____
Deputy Clerk

[OR COUNTY MANAGER SIGNATURE]

CONTRACTOR

By: _____ 9/02/2022
Petar Simic

APPENDIX "A"

SCOPE OF SERVICES

The overall goal of this project is to treat cheatgrass infestations and restore the sagebrush ecosystem on public and private lands across the Gunnison Basin.

The Cheatgrass and Habitat Restoration Coordinator (hereafter, "Coordinator") will work closely with Project Team members to design and implement on-the-ground cheatgrass treatments and sagebrush restoration treatments across the Upper Gunnison Basin. Specifically, the Coordinator will design treatments, select locations for treatment, determine supplies needed, facilitate project logistics and serve as technical supervisor during the treatments and restoration actions. Additionally, the Coordinator will work on native forb and shrub seed collections, finding a suitable location to grow native seed, and reseeding areas as part of an integrated pest management approach and sagebrush rangelands restoration. The Coordinator will also work on education, outreach, and other activities to promote the prevention of further invasive species spread in the Gunnison Basin.

Contractor shall perform and provide the following services:

1. Collaboratively prioritize the most important sites needing treatment across the Basin. In addition to utilizing information from remote sensing and mapping projects of the current extent of cheatgrass in the Gunnison Basin, the Coordinator will develop and apply criteria to inform prioritization with input from numerous stakeholders and incorporate local knowledge.
2. Build local capacity for creating an enduring, long-standing program to continue these methods through training, volunteer base development for hand pulling events, outreach events and education programs.
3. Treatment objectives are to: a) treat infestations of cheatgrass in priority areas; b) reduce the expansion of cheatgrass into new areas by public education campaigns and equipment such as bike wash and boot kick stations; c) engage in cross-boundary treatments including private lands; and d) use an integrated pest management approach, such as reseeding appropriate sites post-treatment.
4. Develop a long-term monitoring program to determine ecological response to the restoration project activities and to help determine if adaptive management is needed.
5. Keep up to date on effective techniques, best practices, and current research for cheatgrass treatment, sagebrush restoration, and collaborative conservation.
6. Share tools, methods, and findings with other groups working to conserve vulnerable sagebrush watersheds and sage-grouse populations in similar ecosystems.
7. Secure additional funding for projects and future capacity via grant applications.
8. Recruit, coordinate, and oversee contractors completing cheatgrass treatments and sagebrush restoration.

Tasks and Timeline: Coordinator (estimated time in parentheses; note dates subject to change pending weather):

The details of the tasks and work plan will be finalized in collaboration with stakeholders.

1. Stakeholders will work with the Coordinator on priority project areas. The Coordinator will conduct field work and provide written summary of project design treatments, including identifying problems, developing objectives, characterizing the treatment site, determining locations, treatment methods, estimating materials needed, estimating costs of materials, and documenting details using GPS starting in April/May, depending on weather.
2. Ensure and oversee the timely application of herbicides in June – November. Herbicide applications may be with a combination of contractors, agency workforce, and Western Colorado Conservation Corps or similar. The Coordinator will plan and implement multi-agency, cross-boundary cheatgrass treatments and potentially leverage and coordinate with agencies completing other noxious weed treatments.
3. Investigate additional treatment opportunities, including cultural and mechanical practices, fertilizers, bio-control, and other aspects of an integrated pest management approach.
4. Coordinate community activities such as seed collections, reseeding to restore sites, and hand-pulling cheatgrass to promote an integrated pest management approach. Community activities may be completed as opportunities arise.
5. Establish baseline and repeat measurements with assistance from stakeholders, and provide summary, data interpretation, and preliminary results. Monitoring will use the best available science on how to collect relevant measures of cheatgrass density and abundance. Field work will occur April through November as appropriate and as conditions allow, and analysis and reports will be completed in November through March.
6. Grant applications will be completed November through March, or at other times as appropriate, to secure funds for projects and capacity. Applications will be completed in coordination with stakeholders.
7. Host and organize quarterly meetings for stakeholders to discuss next steps, priorities, and accomplishments. Prepare a progress report available to stakeholders at meetings such as the Gunnison Basin Sage-grouse Strategic Committee and Technical Subcommittee meetings, Gunnison Basin Weed Commission, and other relevant meetings. Coordinate with other county governments on weed treatment and road maintenance schedules to form an integrated approach.
8. Develop and implement a proactive cheatgrass communications strategy. Opportunities could include internal communications to stakeholders, external communications to generate a broad public understanding of the issue, talks at conferences, a multi-media approach (including social media), cheatgrass education for the public and practitioners (i.e., bringing in researchers and practitioners for webinars, talks, workshops), or partnering with Western Colorado University and other stakeholders to help create a public interface for progress reporting. Community outreach could include K-12 school presentations (4-H, Taylor Challenge, Water Festival, Mill Creek Youth Summit, AgVenture), community pull days, a booth at the farmer's market, Gunnison Sage-

Grouse Summit or Festivals, or at local recreation events such as the Sageburner, Growler, and other permitted recreational events.

9. Stay updated on innovations in cheatgrass management throughout the western United States. Build partnerships with companies and conduct background research on herbicides and other treatment technologies (fertilizers, bio-control, mechanical and cultural practices, seeding, etc) and mapping techniques. Develop and update a Best Management Practice document for this information to guide efficacy and reduce risk.
10. Recruit, train, and supervise herbicide applicators to build certified applicator capacity in personnel able to spray cheatgrass in the Gunnison Basin.
11. Coordinate seed collections of Gunnison Basin native grasses, forbs, and shrubs such as sagebrush. Coordinate seed storage, planting, and growing operations between Colorado Parks and Wildlife and Bureau of Land Management storage facilities and potential use of the Western Colorado University greenhouse.
12. Coordinate seeding and planting events in post-treatment sites, tied with cheatgrass treatments and other disturbances such as road decommissioning.

Products:

1. Develop a repository for project records. Work with partners and land management agencies to capture and/or assist in writing pre-project implementation plan(s) documenting objectives and rationale, methods and treatment types, monitoring and assessment methods (e.g. photo points, vegetation sampling, etc.), GPS locations and spatial data (e.g. shapefiles and geo-databases for infestations and treatment areas), supplies needed, timelines, and project participants (agencies and contractors involved including contractor bids) to prepare for field implementation. Ensure appropriate environmental clearances (e.g. NEPA) has been documented.
2. Summarize results with an annual report and public communications. Analyze monitoring data to make recommendations for future work. Include information and education campaigns, summary of sites, treatment design, monitoring program protocol and results, lessons learned.
3. Create and regularly maintain database of certified applicators and other contractors willing to work on cheatgrass projects in the Gunnison Basin.
4. Track accomplishments and monitoring data in the Gunnison Sage-Grouse Conservation Efforts Database (CED). Facilitate the addition of treatment data from other agencies. Input data annually.

Skills and Education:

1. A State of Colorado's Department of Agriculture Qualified Supervisor license. If the applicant does not currently have a Qualified Supervisor license, they must be willing to obtain a reciprocal license or work towards obtaining a Certified Operator license within one year of being hired for the position, and subsequently a Qualified Supervisor license if contract is extended beyond the first year.

This position will be dynamic and evolving. Services, tasks or products beyond the scope or work outlined in this contract may be determined by or amended by the Project Team and Coordinator.

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Department of Local Affairs (DOLA) 20

Action Requested: Other Reviewed for approval

Parties to the Agreement: DOLA and Gunnison Sheriff's Office

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Pass through Grant for Search and rescue groups within the community of Gunnison

Fiscal Impact:

Submitted by: Adam Murdie **Submitter's Email Address:** amurdie@gunnisoncounty.org

Finance Review: (●) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\kweak Discharge Date: 9/15/2022

County Attorney Review: (●) Required ( ) Not Required

Comments:
Appears nominally legally sufficient, but we may want to inquire of DOLA why funds are paid directly to Sheriff; probably more of a Finance issue than a per se legal one. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/15/2022 Certificate of Insurance Required

Yes ( ) No (●)

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

(●) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

DocuSign Envelope ID: 16FE6735-13FF-4502-A3AD-4A1178EE2048

SAR

COLORADO
Department of Local Affairs
Division of Local Government

September 01, 2022

Commissioner Jonathan Houck
Gunnison County
510 West Bidwell
Gunnison, CO 81230-2722

RE: SAR Grant SAR-22-022 - Gunnison County 2022 Search and Rescue End-of-Year Award - Program and Next Steps

Dear Commissioner Houck:

The Colorado Department of Local Affairs has reviewed your application for the Search and Rescue End-of-Year Grant Program. Your application through the DOLA grants portal and DOLA's acceptance of your application serves as your contract with the state. By opting in to this grant program, you are eligible to receive an award in the amount of **$20,632.00** for expenses associated with the purchase of search-and-rescue-related equipment and training. These funds must be expended and purchased items and training received by June 30, 2023. As DOLA's Executive Director, I am pleased to inform you that I approve this recommendation for funding.

This award letter and your application serve as your contract. Grantees of these funds do **not** require any additional contracts.

By submitting your application, you have agreed to the following:

- Award funds will only be spent on costs for search and rescue related **training** and **equipment** that are reasonable and necessary for the search and rescue operational needs based on the types of rescue services the search and rescue team typically provides. Equipment that can be acquired at no cost or from another funding source are not considered eligible. Purchases must be made after the award letter is received and prior to June 30, 2023. Recipient counties who spend any grant funds outside of this statutory intent understand that any such funds must be returned to the Department of Local Affairs and agree to do so within 30 days of identification of improper fund use.
    - Eligible equipment may include, but is not limited to, computerized mapping programs, GPS units, snowmobiles, ATVs, water rescue boats and equipment, high angle rescue equipment, communications equipment, team owned and issued safety related clothing and equipment, and small items such as climbing ropes and accessories.
    - Eligible training may include, but is not limited to, high angle rescue training, Search and Rescue educational conferences, basic medical training, water rescue training, dog handler training, and ATV/Snowmobile/UAV(drone) training. Medical training is limited to necessity for rescue activities. Food and lodging for eligible trainings are eligible expenses and cannot exceed per diem rates allowed by the State of Colorado.
    - Non-eligible items include, but are not limited to, building construction or acquisition, vehicles designed primarily for highways such as rescue trucks or four-wheel-drive vehicles, auto accessories, training or equipment for criminal/forensic investigation, personal items and medical training beyond what is necessary for rescue activities. Services such as subscriptions, licensing fees and dues to membership associations are not eligible expenses. Items purchased for fundraising purposes are also not eligible.
- Recipient counties must provide DOLA with an annual itemized report on how grant funds were spent and must include documentation (such as a cancelled check, credit card receipt or bank statement) of the paid expense.
- DOLA reserves the right to initiate detailed monitoring of any recipient county at its sole discretion. All expenditures will be reviewed for eligibility.

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- All funds are made payable to the County Sheriff. It is the responsibility of the Sheriff to distribute funds to the eligible agency for which the Sheriff applied. The Sheriff is accountable for all funds and is responsible for providing all documented expenditures to the Department of Local Affairs. All receipts for expenditures using Search and Rescue Fund award monies must be received by the Search and Rescue Fund Program Manager on or before June 30, 2023.
- Due to appropriation limitations in statute, ANY grant funds not spent by the specific spend-by date(s) above must be returned to the Department of Local Affairs.

Next Steps:

- You will make a single payment request for your full award amount ("One-Check" payments) using DOLA's online portal system. Payment requests must be submitted within 90 days after the performance start date of the signed award letter.

These grant funds come from the state Search and Rescue Fund and may cause you to go to an election to receive and spend these funds. Please confer with your appropriate staff to determine if such an election is necessary.

Thank you for your interest in the Search and Rescue Program. Please contact Perry Boydstun at (303) 864-7748 if you have any questions.

Sincerely,

Rick M. Garcia
Executive Director

cc: Sheriff John Gallowich, Gunnison County
Adam Murdie, Sheriff's Office Contact
Tamra Norton, DOLA
Bret Hillberry, DOLA
Perry Boydstun, DOLA

In accordance with §24-30-202 C.R.S., this Grant is not valid until signed and dated below by the State Controller or an authorized delegate.

STATE CONTROLLER
Robert Jaros, CPA, MBA, JD

DocuSigned by:
Beulah Messick - DOLA
090ACD88A721474...

By: Beulah Messick, DOLA Controller Delegate

Effective Date: 9/6/2022 | 5:56 PM MDT

CMS# 178509 VCUST# 14260 ADDR AD001 WARR DLG Portal # SAR-22-022

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Town of Crested Butte Grant Applicati

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Town of Crested Butte

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Grant application for the Town of CB to fund youth programming and youth wellness.

Fiscal Impact: 10,000

Submitted by: Emily Mirza **Submitter's Email Address:** emirza@gunnisoncounty.org

Finance Review: (•) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\kweak Discharge Date: 9/15/2022

County Attorney Review: (•) Required ( ) Not Required

Comments:

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/15/2022 Certificate of Insurance Required Yes ( ) No (•)

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

(•) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

Town of Crested Butte
Community Grant Request Form

The Town supports the community by providing financial and/or staff resources to nonprofit organizations for special projects and programs that supplement municipal government operations and enhance quality of life for the community.

Spring Grant Cycle:
Application window is February 15th - March 30th

Fall Grant Cycle:
Application window is August 15th – September 30th

Please email this form along with any supporting documentation to Kathy Ridgeway, Finance and Administrative Services Director, kridgeway@crestedbutte-co.gov.

Or mail to: Town of Crested Butte
Attn: Kathy Ridgeway
PO Box 39
Crested Butte, CO 81224

Contact Information	
Name of Organization	Gunnison County Substance Abuse Prevention Project (GCSAPP)
Contact Name	Emily Mirza
Address	200 E. Virginia Ave
Email	emirza@gunnisoncounty.org
Phone	970-643-7396
Legal Status If 501(c)(3) provide a copy of IRS determination letter (first time requestors only)	
Mission Statement or Purpose of Organization	The mission of GCSAPP is to utilize evidence-based strategies and community mobilization to reduce substance use by youth in Gunnison so youth can become healthy, stable and productively involved in their communities.

Funding Request	
Grant Cycle (check one)	☐ Spring Grant Cycle ☑ Fall Grant Cycle
Project Name	GCSAPP Youth Programming
Amount Requested	$10,000
Total amount for project	$25,000
Source of other funding (list revenue sources, other partner organizations, etc.)	Current Funding: Town of Mt. Crested Butte - $5,000 - Fall 21 -22 City of Gunnison - $6,000 - Fall 21-22 Rocky Mountain Health Foundation - $9,000 - Winter 22-23
Date(s) commitment of funds and actual funds are needed	We are reapplying for the Town of Mt CB and City of Gunnison in the fall grant cycle. Town of Mt. Crested Butte - $5,000 - Fall 22 -23 City of Gunnison - $10,000 - Fall 22-23 Total Needed - $25,000
Provide a summary of this project and how it will benefit the Crested Butte community. These requests will be prioritized in accordance with the Community Grant Guidelines and the Grant Evaluation Criteria.	The funding will support Youth Leadership Programming and Youth Wellness. Youth Leadership Programming provides youth in the community opportunities to build new skills, opportunities to practice the skills so they can be further applied in other settings, and connections to trusted adults. Youth Leadership Programming includes the GCSAPP Youth Coalition that has 6th-12th grade youth from the north and south end of the valley working to address concerns around youth health, safety, pro-social events, and Youth Wellness. Efforts are youth identified and youth led. In addition, programming includes outdoor leadership opportunities with a variety of community partners. Youth Wellness was created by a group of teens who were concerned about the health and wellbeing of their peers. Through focus groups, teens in the community indicated that they needed access to free, confidential and local mental health services to address stress, anxiety, addiction, relationships, family conflicts, emotional abuse, depression, suicide, school, and more. The program connects youth 12 to 18 in Gunnison County to a local therapist where they can receive up to 4 free sessions. The GCSAPP Youth Coalition meets monthly to manage the Youth Wellness program promotion and social media to help connect their peers to the program. The group of youth are compensated for their time to work on the program. Four local therapists are contracted to provided the sessions. Twenty-four youth were served 9/1/21-8/31/22 through Youth Wellness. Seventy-seven sessions were provided to the 24 youth. Ten youth indicated that they lived in the south end of the valley. Six high school youth from the Crested Butte Community School met monthly throughout the year to help with program promotion.
Submitted by	
Date	
Please list any supporting documents being submitted along with this application	The Students Guide to Peer Mental Health Support - created by Youth Wellness

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Mt. Crested Butte Community Grant App

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Town Mt CB

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Grant application to the Town of Mt. CB to support the youth wellness program.

Fiscal Impact: 5000

Submitted by: Emily Mirza **Submitter's Email Address:** emirza@gunnisoncounty.org

Finance Review: (●) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\kweak Discharge Date: 9/15/2022

County Attorney Review: (●) Required ( ) Not Required

Comments:
Appears legally sufficient. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/15/2022 Certificate of Insurance Required

Yes ( ) No (●)

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

(●) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

Community Grant Application

This application is to be used for anyone requesting funds from the Town of Mt. Crested Butte. Town Council will review all applications in the fall as part of the budget planning process for the next year.

Application Due Date: October 3, 2022

Please email your completed application to Tiffany O'Connell, Town Clerk, toconnell@mtcb.colorado.gov or drop it off at the Mt. Crested Butte Town Hall, 911 Gothic Road during office hours.

Organization Name: Gunnison County Substance Abuse Prevention Project

Mailing Address: 200 E. Virginia Ave, Gunnison County

Website Address: www.gunnisoncounty.org/gcsapp

Contact Person: Emily Mirza

Email: eimrza@gunnisoncounty.org

Telephone Number: 970-642-7396

Applicant Type:

- ☐ Non-Profit Organization
- ■ Local, State or Federal Organization (private businesses may apply through a local non-profit or governmental agency to serve as the sponsor and administrative unit for managing the contract with the Town)

Proposal Information

Program/Service: Youth Wellness

Amount Requested: $5,000

Description (provide a brief description of the program/service):

Youth Wellness was created by a group of teens who were concerned about the health and wellbeing of their peers. Through focus groups, teens in the community indicated that they needed access to free, confidential and local mental health services to address stress, anxiety, addiction, relationships, family conflicts, emotional abuse, depression, suicide, school, and more. The program connects youth 12 to 18 in Gunnison County to a local therapist where they can receive up to 4 free sessions. Youth Wellness fall under the GCSAPP Youth Coalition who meet monthly to manage the program promotion and social media to help connect their peers to the program. The group of youth are compensated for their time to work on the program. Four local therapists are contracted to provided the sessions.

Funding Impact (If grant funds are not awarded, please let us know the result or impact your organization will face without additional funds)

Youth Wellness has previously been funded through the Town of Mt. CB, the Town of CB and the City of Gunnison. GCSAPP will ask for funding from each of the municipalities this fall to continue to support the program.

If funding was not awarded it would limit the amount of sessions provided to young people.

Population Served (How many participants are directly impacted or participate in your program or service? How many of your participants are Mt. Crested Butte residents or stay in Mt. Crested Butte?)

Twenty-four youth were served 9/1/21-8/31/22. Seventy-seven sessions were provided to the 24 youth. Ten youth indicated that they lived in the south end of the valley.

Six high school youth from the Crested Butte Community School met monthly throughout the year to help with program promotion.

Justification (Why do you think this program/service should be funded by the taxpayers of the Town of Mt. Crested Butte?)

Mental health was identified by the community through the Gunnison Valley Health community survey as the top priority area. Youth and adults alike need continued to support and access to local services.

Youth indicate they need free and confidential mental health services inside and outside of school. This program helps to fill the need to connect youth to therapy outside of the school day and eliminates the barrier of cost. It reduces the time for a young person to be seen by a therapist. GCSAPP staff response to the confidential email within 72 hours and connect the young person to a therapist. Within one week the young person can be seen. This timeline supports a young person who took the step to reach out by connecting them quickly to services.

Please list two measurable objectives and include how attainable of the goals/objectives will be measured.

Objective 1

Youth Wellness will provide a minimum of 65 sessions to youth ages 12-18 in Gunnison County in 2023.

How will objective 1 be measured?

Monthly GCSAPP tracks the number of youth who reach out for services and the number of sessions provided by therapists.

Objective 2

The GCSAPP Youth Coalition will meet a minimum of 10 times in 2023 to support Youth Wellness.

How will objective 2 be measured?

GCSAPP staff track monthly meetings dates, agendas, and attendees.

Please attach the following documents:

- ☐ Most recent year's actual income and expenses – include reasonable detail for the agency as a whole (if you are requesting funds for a specific project, please provide the project actuals as well.)
- ☐ Most recent budget for the organization and the project, if you are requesting funds for a specific project.
- ☐ Names and addresses all board members including the designation of officers.
- ☐ Options – Please feel free to include any other documents that you think will support your application.

Please acknowledge the following statements with your signature.

I understand that I will have to provide the Town with a full accounting (profit and loss) of the program/service no later than 90 days after the event/program end.

_____	_____	_____
Applicant Signature	Printed Name	Date

I hereby attest that the information provided in this application is accurate as of the date of submission.

_____	_____	_____
Applicant Signature	Printed Name	Date

Youth Wellness

Budget 2022			
Category	**Description**	**Income**	**Expenses (01/01/22-08/31/22)**
Therapy Sessions	3 youth a month @ 4 sessions x $80 a session	$11,520	$4,960
Youth Coalition	10 youth x 1 hr. x 12 months x $20/hr.	$2,400	$1,280
Rent	12 months x $200	$2,400	$1,600
Promotional Materials	Website, stickers, magnets, flyers, business cards, etc. - $1080	$1,080	$491
	Total	**$17,400**	**$8,331**

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Two (2) Rocky Mountain Health Foundat

Action Requested: Other Grant Application

Parties to the Agreement:

Term Begins: Fall of 2022 **Term Ends:** **Grant Contract #:**

Summary:

HHS requests to be able to submit two applications to RMHF, one for senior and health services navigation and one for the Health Coalition.

Fiscal Impact:

Submitted by: Margaret Wacker **Submitter's Email Address:** mwacker@gunnisoncounty.org

Finance Review: (●) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\kweak Discharge Date: 9/15/2022

County Attorney Review: ( ) Required (●) Not Required

Comments:

Reveiwed by: Discharge Date: Certificate of Insurance Required Yes ( ) No ( )

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

(●) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

HEALTH AND HUMAN SERVICES DEPARTMENTS
Human Services Phone: (970) 641-3244 Fax: (970) 641-3738
Public Health Phone: (970) 641-0209 Fax: (970) 641-8346
225 N Pine St, Gunnison, CO 81230
Website: www.GunnisonCounty.org

TO: MATTHEW BIRNIE, COUNTY MANAGER

THROUGH: JONI REYNOLDS, HHS DIRECTOR; BRAD WHEATON, DEPUTY HHS DIRECTOR, MARGARET WACKER, COMMUNITY HEALTH MANAGER

SUBJECT: REQUEST FOR APPROVAL FOR ROCKY MOUNTAIN HEALTH FOUNDATION APPLICATIONS

DATE: SEPTEMBER 13, 2022

The Health and Human Services Department would like to request to apply to the Rocky Mountain Health Foundation for two applications during this current grant request time for their "Focus Area Fund" grants related to basic needs, physical health and behavioral health.

One grant will be for Health and Human Services for continuation of senior services navigation and for general health navigation services. The other grant would be on behalf of the Gunnison County Community Health Coalition for support of the Health Coalition Coordinator staff role.

This funding level for each grant would be at $50,000 and would support staff time primarily. Additional proposed uses of funding for the Health Coalition grant would be for stipends for participating community leaders and for suicide prevention training costs.

Application is due 9/23/22, grant term is expected to be for a year, beginning in the fall of 2022.

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Base Agreement Between Jviation, A Wo

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Gunnison County and Jviation, A Woolpert Company

Term Begins: Upon execution **Term Ends:** **Grant Contract #:**

Summary:

Base agreement for Jviation to perform engineering services for multiple Airport projects over the course of 5 years after agreement has been executed by both parties.

Fiscal Impact:

Submitted by: Stephanie Petsch **Submitter's Email Address:** spetsch@gunnisoncounty.org

Finance Review: (●) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\kweak Discharge Date: 9/15/2022

County Attorney Review: (●) Required ( ) Not Required

Comments:
Marginally legally sufficient. Normally we'd recommend higher auto insurance limits, no indemnity by County, and reference to applicability of Governmental Immunity Act. MRH 9.15.22

Reveiwed by: GUNCOUNTY1\dbishop Discharge Date: 9/16/2022 Certificate of Insurance Required

Yes (●) No ( )

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

(●) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

BASE AGREEMENT
BETWEEN
JVIATION, A WOOLPERT COMPANY
AND
GUNNISON COUNTY
GUNNISON, COLORADO

Gunnison County (the "Sponsor"), agrees to retain the firm of Jviation, A Woolpert Company (the "Engineer") to perform the scope of engineering services as outlined below at the Gunnison Crested Butte Regional Airport (the "Site"). The term of this Base Agreement (the "Agreement") shall become effective upon execution by the parties and will remain in effect for five (5) years until or as terminated in accordance with the terms below.

SECTION 1. PROJECT LIST

1.1 This Agreement is for engineering services at the Site, which may include the following items (collectively, the "Project"):

- Rehabilitate Portion of Taxiway A (from A4 eastwards)
- Rehabilitate General Aviation Apron
- Rehabilitate Taxiway Connectors A4 through A8
- Expand General Aviation Apron and Facilities
- Update ALP
- SRE acquisition Runway Plow Vehicle
- ARFF Equipment
- Rehabilitate Runway 06/24 (pavement maintenance)
- DBE Reporting and Goal Setting
- Projects identified and approved under new Master Plan if within contract period

SECTION 2. SCOPE OF SERVICES

The engineering services to be provided in connection with the Project will be specified in an Amendment to this Agreement, a sample of which is attached as Exhibit A hereto, or a Statement of Work (an "SOW") accompanying such Amendment (such services collectively, when and as specified in Amendments and SOWs, the "Services").

2.1 Basic Services. Engineer may provide the following services if included in a SOW:

2.1.1 Assist the Sponsor in the preparation of the pre-application, program sketch, program narrative, and engineer's estimate, required statements and notifications, the environmental documentation, and state and regional reviews as required.

2.1.2 Consult/coordinate with the airport authority, airport staff, the Federal Aviation Administration ("FAA"), users, city, county, and other interested parties;

2.1.3 Planning, procuring, and/or preparing necessary surveys, geotechnical engineering investigations, field investigations, and architectural and engineering studies required for design considerations;

2.1.4 Review, and revise as necessary, the airport drawings which provide the basis for the project design;

2.1.5 Prepare preliminary Plans and Specifications and cost estimates for the design and construction;

2.1.6 Provide an acceptable airport layout plan, including exhibits and associated drawings, as required;

2.1.7 Prepare and submit final Plans and Specifications and other contract documents for approval by the Sponsor and (as required) to the FAA prior to advertising for bids;

2.1.8 Prepare a design engineer's report, including estimates of final quantities and opinion of probable construction costs. The report will be submitted with the final Plans and Specifications to the Sponsor and when applicable to the FAA;

2.1.9 Prepare or assist in the preparation of an application for federal funds and a property map;

2.1.10 Prepare Construction Safety and Phasing Plan (CSPP);

2.1.11 Coordinate the establishment of bid proposals into schedules to allow flexibility of award to match the funds available;

2.1.12 Provide complete sets of approved Plans and Specifications and other contract documents for bidding the project;

2.1.13 Arrange for and conduct a pre-bid conference and job showing;

2.1.14 Assist with the bid opening and processing of bid documents and make recommendations to the Sponsor for award of contract schedules;

2.1.15 Perform miscellaneous engineering services, e.g. hydrology studies, as requested by airport management.

2.2 Special Services. The Engineer may also provide the following special Services:

2.2.1 Soils and pavement investigations (for design), including performing soils and/or pavement testing and investigation of proposed construction areas as required for design.

2.2.2 Topographic surveys (for design), including performing topographic surveys of proposed construction areas as required for design.

2.2.3 Construction administration, including administering proposed construction activity.

2.3 Field Engineering Services. This Section 2.3 shall apply only if engineering coordination services are included within an Amendment. In such case, Engineer shall arrange for and conduct a pre-construction conference, and shall provide complete resident engineering coordination of the construction work on the Project, with sufficient qualified inspectors, who shall be present during all construction operations, to observe that construction is accomplished in accordance with the Plans and Specifications. It is expressly understood that the term "engineering coordination" does not mean that the Engineer will assume any responsibility that replaces in any way the duties and authority of a construction superintendent or other contractor charged with responsibility for the construction operation, including ways or means of construction or job site safety.

2.3.1 The Engineer, in carrying out his or her responsibilities for engineer coordination, shall endeavor to guard the Sponsor against defects and deficiencies in the permanent work constructed by the contractor, but does not in any way guarantee the performance of the contractor. The provisions of this Section 2.3 do not limit or modify Engineer's duty to act in accordance with the professional standards set forth in Section 7 below.

2.3.2 Whenever the Engineer considers it necessary or advisable in endeavoring to guard the Sponsor against defects and deficiencies in the work constructed by the contractor, the Engineer shall have the authority to provide surveys and to observe and check surveys conducted by the contractor.

2.3.3 The Engineer shall conduct materials tests required by the FAA and observe and evaluate all such tests made by the contractor in the field and in the laboratory as necessary in accordance with the Plans and Specifications. Copies of all test reports will be furnished to the Sponsor and the FAA. Test results will be available within 24 hours of receipt.

2.3.4 The Engineer shall act as the Sponsor's agent during construction to protect the Sponsor's interest and shall have the authority to recommend to the Sponsor that the construction be stopped if not in accordance with the Plans and Specifications. The Engineer will furnish the Sponsor and the FAA a weekly construction progress and inspection report if requested.

2.3.5 The Engineer shall prepare all addition and deletion change orders and supplemental agreements as required. After acceptance of a construction contract by the contractor, copies will be submitted to the Sponsor and the FAA for approval and signature before proceeding with the work.

2.3.6 The Engineer shall prepare periodic estimates during the construction of the Project and shall prepare the final estimate when the work is completed. Periodic estimates shall be submitted regularly to the Sponsor for the concurrence and submittal to the FAA for Federal participation payment requests.

2.3.7 The Engineer shall review the submitted weekly contractor's payrolls, check shop drawings, and construction submittal; and prepare and maintain necessary records of construction progress.

2.3.8 When the Project has been completed and is ready for final acceptance, the Engineer shall arrange for inspection of the finished work by the FAA, the Sponsor, the contractor, and the Engineer, following which the final estimate for the work will be considered by the Sponsor.

2.3.9 Upon acceptance of the Project, the Engineer shall prepare record drawings, including any field surveying required to compute final quantities, and a construction engineering report, and shall provide the Sponsor and the FAA with one (1) set of reproducible record drawings, one

electronic copy and one (1) copy of the construction report. These documents shall be provided in both hard copy and in an acceptable electronic format to the Sponsor.

2.3.10 On completion of the Project, the Engineer shall prepare and supply the Sponsor with an airport pavement maintenance program for the improvements constructed under the Project.

SECTION 3. COMPENSATION AND PAYMENT

The Sponsor shall pay Engineer the consideration set forth in each Amendment; which consideration shall constitute complete payment for all Services furnished in connection with the work required to be performed under the Amendment.

3.1 Method of Compensation. Each Amendment shall specifically identify the Services, the type of compensation, the applicable rates, and the reimbursable expenses.

3.1.1 For performance of Services included in each "Lump Sum" Amendment, which shall be defined and delineated in advance, payment to the Engineer will be made on the basis of a lump sum. The agreed lump sum shall represent full payment for all payroll, overhead, profit, and other direct non-salary expenses as hereinafter described. The lump sum will neither increase nor decrease unless there is a Change in Scope (as defined below). In that event, the lump sum would be subject to re-negotiation, and Engineer will prepare and submit a supplemental Amendment for Sponsor's approval.

3.1.2 For performance of Services described in each "Cost-Plus-a-Fixed-Fee" Amendment, the Sponsor shall reimburse the Engineer for allowable costs such as salary, overhead, and direct non-salary expenses, plus a fixed fee.

(A) The rates are identified on Exhibit B, Established Hourly Rate Schedule, and hereby incorporated. The rates set forth in Exhibit B are subject to annual revision by the Engineer. Annual revision must be provided to Sponsor in writing.

(B) The overhead rate is 199.73%, and is subject to annual revision by the Engineer. Annual revision must be provided to Sponsor in writing.

(C) The fixed fee is 20% of labor costs, and is subject to annual revision by the Engineer. Annual revision must be provided to Sponsor in writing.

Amendments with a cost-plus-a-fixed-fee payment may be renegotiated for both the contract upper limit, defined as the not-to-exceed contract value, and the fixed fee. In order for renegotiation to occur, the following must take place:

1) The Engineer must alert the Sponsor when the Engineer's cumulative costs approach the upper limit.

2) The Sponsor and Engineer should assess whether the remaining work effort can be completed within the remaining contract limits.

3) The Engineer must obtain Sponsor approval before exceeding the upper limit.

An increase in costs over the original contract value can occur for several reasons including, but not limited to, poor performance of construction contractor that results in additional inspection

and oversight efforts; increase in construction contract time due to weather events that exceed the norm for the location; and added scope of work or services.

On occasion, the Engineer is called upon to continue technical inspection services on construction contracts overrunning the program schedule contemplated at the time of negotiation. In most instances, the time element is beyond the control of the Engineer. In this instance the Engineer must be reimbursed for services in excess of the specified period of time agreed upon in each Amendment at a mutually acceptable fee negotiated at the time all the pertinent circumstances are known. The cost of additional Engineer technical inspection services that result from contractor caused construction delays will be included in the liquidated damages established for construction contracts.

3.2 Expenses. Sponsor shall pay all publishing costs for advertisements of notices, public hearings, requests for bids, and other similar items; shall pay for all permits and licenses that may be required by local, state, or federal authorities; and shall secure the necessary land, easements, and rights-of-way required for the Project.

3.3 Payment Schedule.

3.3.1 For performance of the Services described in each Amendment, Sponsor shall pay the compensation set forth in such Amendment in monthly increments over the period of performance of the Services, based on percentage completed unless other specific payment schedules are mutually agreed to and set forth in the Amendment.

3.3.2 Payments for all Services performed pursuant to executed Amendments shall be due within thirty (30) days after the receipt of invoices. If the Sponsor disputes any portion of an invoice, it shall not be relieved of the responsibility of paying the undisputed portion thereof.

3.4 Changes in Scope.

3.4.1 It is mutually understood and agreed that the Sponsor will compensate Engineer for Services resulting from significant changes in general scope of the Project or its design, including changes in size, complexity, project schedules, character of construction, revisions to previously accepted studies, reports, design documents for contract documents and for preparation of documents for separate bids (collectively, "Changes in Scope"), only when:

(A) Such revisions are due to causes beyond the Engineer's control,

(B) The Sponsor has authorized the additional work in an executed Amendment.

3.4.2 Compensation for such extra work when authorized by the Sponsor shall be established in each Amendment.

SECTION 4. CONTRACT DOCUMENTS

4.1 For purposes of this Agreement, the "Plans and Specifications" means all engineering designs, plans, drawings, specifications, and other reports that the Engineer delivers to the Sponsor in connection with the Project.

4.2 Technical Information. The Sponsor shall make available to the Engineer all technical data that is in the Sponsor's possession including maps, surveys, property descriptions, borings, and other information required by the Engineer and relating to the Site, the Project, and the Services.

4.3 Approval of Plans and Specifications. The Sponsor shall cooperate with the Engineer in the approval of the Plans and Specifications, or should any part of such Plans and Specifications be disapproved, shall make a timely decision in order that no undue expense will be caused the Engineer because of lack of decisions. If the Engineer is caused to incur other expenses such as extra drafting, due to changes ordered by the Sponsor after completion and approval of the plans and specifications, the Engineer shall be equitably paid for such extra expenses and services involved.

4.4 Construction Cost Opinion. Upon request by Sponsor, the Engineer shall prepare an opinion of probable construction costs, representing Engineer's reasonable judgment as a design professional (a "Cost Report"). Such Cost Report shall be provided for Sponsor's internal use and guidance only, and under no circumstances does Engineer guarantee the accuracy of the Cost Report as compared to contractor bids or actual cost to the Sponsor. Sponsor acknowledges that Engineer has no control over the actual costs of labor or materials, or over competitive bidding or market conditions.

4.5 Ownership of Plans. The original Plans and Specifications shall remain the property of the Engineer. However, reproducible copies of drawings and copies of other pertinent data will be made available to the Sponsor upon request. The Sponsor may not reuse the Plans and Specifications for any purpose other than the Project except upon (A) prior written consent of Engineer, and (B) Sponsor's agreement to indemnify, defend and hold Engineer harmless for any liability resulting from such reuse.

4.6 Delivery of Plan. The Engineer shall deliver to the Sponsor: (A) one (1) hard-copy of the final Plans and Specifications, and (B) the final Plans and Specifications in electronic form, in a reproducible and modifiable format as reasonably requested by the Sponsor (such as, for example, AutoCAD, MicroStation or other computer aided design files).

SECTION 5. FEDERAL COMPLIANCE

Engineer represents and covenants to Sponsor as follows:

5.1 The Sponsor, the FAA, and the Comptroller General of the United States or any of their designated representatives shall have access to any books, documents, papers and records of the Engineer which are directly pertinent to the grant program for the purpose of audit examination, excerpts, and transcriptions.

5.2 The Engineer has formulated, adopted, and actively maintains an affirmative action plan in compliance with Executive Order No. 11246 entitled, "Equal Employment Opportunity." The Engineer does not discriminate on the basis of race, color, religion, creed, national origin, sex or age. Goals and targets are specified in the affirmative action plan to assure its implementation.

5.3 All services performed shall be in conformance with any and all applicable rules and regulations of the FAA.

5.4 It is the policy of the DOT that "Disadvantaged Business Enterprises" (as defined in 49 CFR Part 26) shall have the maximum opportunity to participate in the performance of contracts financed in whole or in part with federal funds, and the requirements of 49 CFR Part 6 shall apply to this Agreement.

5.5 The Engineer shall ensure that Disadvantaged Business Enterprises have the maximum opportunity to participate in the performance of contracts and subcontracts financed in whole or in part with federal funds. In this regard, all Contractors shall take all necessary and reasonable

steps in accordance with 49 CFR Part 26 to ensure that Disadvantaged Business Enterprises have the maximum opportunity to compete for and perform in the award and performance of DOT assisted contracts.

SECTION 6. INSURANCE

6.1 The Engineer shall procure and maintain at its expense during the term of this Agreement the following insurance from insurance companies authorized to do business in the State in which the Site is located, covering all operations and services under this Agreement performed by Engineer.

6.1.1 Worker's compensation and Employer's Liability insurance in accordance with the provisions of applicable law.

6.1.2 Commercial general liability in amounts not less than $1 million combined single limit per occurrence and $2 million aggregate for bodily injury, personal injury, and property damage with endorsements to include contractual liability. Engineer shall name Sponsor as Additional Insured for ongoing operations, to the extent permitted by law. Coverage shall be primary.

6.1.3 Automobile liability, bodily injury and property damage with a limit of $1 million for occurrence, combined single limit including owned, hired and non-owned autos.

6.1.4 Professional liability insurance in amounts not less than $1 million per claim and annual aggregate.

6.2 The Engineer shall furnish to the Sponsor a certificate or certificates of insurance showing compliance with this Section 6.

6.2.1 To the extent commercially available to Engineer from its current insurance company, insurance policies required under subsection shall contain a provision that the insurance company or its designee must give the Sponsor written notice transmitted in paper or electronic format: (a) 30 Days before coverage is non-renewed by the insurance company and (b) within 10 Business Days after cancelation of coverage by the insurance company.

SECTION 7. STANDARD OF CARE

7.1 The Services shall be performed in accordance with that degree of care and skill ordinarily exercised by members of the engineering profession, performing similar services in the same locality, and under the same or similar circumstances and conditions as of the date that such Services are performed. Engineer's sole liability to Sponsor for any non-conforming Services or work shall be to correct the defective item.

7.2 The remedies provided above are the Sponsor's sole remedies for any failure of Engineer to comply with its obligations. Correction of any nonconformity or reimbursement to Sponsor in the manner and for the period of time provided above shall constitute complete fulfillment of all the liabilities of the Engineer for defective or nonconforming Services, whether the claims of the Sponsor are based in contract, in tort (including negligence and strict liability), or otherwise with respect to or arising out of work performed hereunder.

SECTION 8. FORCE MAJEURE

Any delay or failure of engineer in the performance of its required obligations hereunder shall be excused if and to the extent caused by acts of God, war, riot, strike, fire, storm, flood, windstorm,

discovery or uncovering of hazardous or toxic materials or causes beyond the reasonable control of the Engineer, provided that prompt written notice of such delay or suspension given by the Engineer to the Sponsor. Upon receipt of said notice, if necessary, the time for performing shall be extended for a period of time reasonably necessary to overcome the effect of such delays and Engineer shall be reimbursed for the cost of such delays.

SECTION 9. TERMINATION

9.1 Termination by Sponsor. Upon five (5) business days written notice to Engineer, Sponsor may terminate the Engineer's right to proceed further with the Project and Services under this Agreement or any Amendment. In the event of such termination, Sponsor may take possession of the Project in such manner as Sponsor may deem expedient, but Engineer shall not be liable to the Sponsor for any excess cost of completion of any Services, Sponsor shall reimburse the Engineer for all costs associated with the cessation of Services, plus that portion of the Services performed prior to the date of such termination, and Sponsor shall thereafter assume all obligations, commitments, or other liabilities that the Engineer shall have theretofore incurred or made in connection with its performance of the Services and for which Engineer has not been paid and released.

9.2 Termination by Engineer. If work on the Project shall be delayed for more than 30 calendar days of account of one or more of the occurrences set forth in Section 8, or if Sponsor shall fail to pay the Engineer in accordance with the terms of Section 3, the Engineer may, at its option, upon five (5) business days written notice to Sponsor, terminate this Agreement. In the event of any such termination, Sponsor shall reimburse the Engineer for all costs of performance of the Services as the Engineer may have incurred on account of such delays. Sponsor shall thereafter assume all obligations, commitments, or other liabilities that Engineer shall have previously incurred or made in connection with its performance of the Services and for which the Engineer has not been paid and released.

9.3 Termination Without Cause. Either party may terminate this Agreement upon thirty (30) days prior written notice to the other party. In the case of such termination, Engineer shall be paid for all Services performed prior to the termination date.

SECTION 10. INDEMNIFICATION

10.1 General Liability Indemnification. Each party (the "Indemnifying Party") to the fullest extent permitted by law, shall indemnify, defend, and hold harmless the other party (the "Indemnified Party") their consultants and agents and employees of any of them from and against claims, damages, losses and expenses, including but not limited to attorney's fees, arising out of or resulting from performance of the Work, provided that such claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the Work itself), but only to the extent caused by the negligent acts or omissions of the Indemnifying Party, a subcontractor, anyone directly or indirectly employed by them or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss or expense is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity which would otherwise exist as to a party or person described in this paragraph.

10.2 Professional Liability Indemnification. To the fullest extent permitted by applicable law, the Engineer agrees to indemnify and hold the Sponsor harmless from and against any liabilities, claims, damages and costs (including reasonable attorney's fees) to the extent caused by the negligence of the Engineer in performance of professional services under this Agreement. In no event shall the

indemnification obligation extend beyond the date when the institution of legal or equitable proceedings for professional negligence would be barred by an applicable statute of repose or statute of limitations

10.3 Damages Waiver. Neither party to this Agreement shall be liable to the other for any indirect, incidental, consequential, exemplary, punitive or special damages or loss of income, profit or savings of any party, including third parties, arising directly or indirectly from the parties' relationship under this Agreement or applicable law, including claims based on contract, equity, negligence, intended conduct, tort, or otherwise (including breach of warranty, negligence, and strict liability in tort).

SECTION 11. MISCELLANEOUS

11.1 Interpretation. In this Agreement, unless a clear contrary intention appears, (a) words used with initial-capitalized letters shall have the definitions set forth herein, (b) the term "or" shall not be used in an exclusive manner, (c) reference to any gender includes each other gender; (d) reference to any agreement, document, or instrument means such agreement, document, or instrument as amended or modified and in effect from time to time in accordance with the terms thereof; (e) "including" (with any correlative meaning "include") means including without limitation the generality of any description preceding such term; and (f) the headings in this Agreement are inserted for convenience only and shall not affect the meaning or interpretation of this Agreement.

11.2 Notices. All notices, reports, records, or other communications which are required or permitted to be given to the parties under this Agreement shall be sufficient in all respects if given in writing and delivered in person, by facsimile, by electronic mail (return receipt requested), overnight courier, or by certified mail, to the receiving party at the following address:

If to Sponsor:
Gunnison County
200 East Virginia
Gunnison, CO 81230
Attention: Matthew Birnie
Telephone: 970-641-7602
Email: mbirnie@gunnisoncounty.org

If to Engineer:
Jviation, A Woolpert Company
720 S. Colorado Blvd, Ste. 1200-S
Glendale, CO 80246
Attention: Jesse Erickson
Telephone: 720-544-6516
Email: jesse.erickson@woolpert.com

or to such other address as such party may have given to the other by notice pursuant to this Section. Notice shall be deemed given on the date of delivery.

11.3 Disputes. This Agreement is made under and shall be governed by and construed in accordance with the internal laws of the State of Colorado. Any controversy or claim arising out of or related to this Agreement shall be resolved by binding arbitration in accordance with the then-effective rules of the American Arbitration Association ("AAA") and limited discovery shall be permitted. Upon notification by a party of such party's intention to arbitrate a dispute (the "Notice Date"), each party shall select one arbitrator, and the two arbitrators so chosen shall select one arbitrator. Each of the arbitrators chosen shall be impartial and independent of the parties. If a party fails to select an arbitrator within twenty days after delivery of the Notice Date, or if the arbitrators chosen fail to select a third arbitrator within twenty days after being chosen, then any

party may in writing request the judge of the United States District Court closest to Denver, Colorado senior in term of service to appoint the arbitrator or arbitrators. Each arbitration hearing shall be held at a place in Denver, Colorado acceptable to a majority of the arbitrators. The decision of a majority of the arbitrators shall be reduced to writing and shall be binding on the parties. Judgment upon the award rendered by a majority of the arbitrators may be entered and execution had in any court of competent jurisdiction or application may be made to such court for a judicial acceptance of the award and an order of enforcement. The charges and expenses of the arbitrators shall be allocated as determined by the arbitrators.

11.4 Severability. The provisions of the Agreement are severable, and, if any provision shall be determined to be illegal or unenforceable, such determination shall in no manner affect any other provision hereof, and the remainder of this Agreement shall remain in full force and effect, provided however, that the intention and essence of this contract may still be accomplished and satisfied. In the event that any provision of the Agreement is held to be unenforceable or invalid by any court of competent jurisdiction, Engineer and Sponsor shall negotiate an equitable adjustment in the provisions of this Agreement to preserve the purpose of this contract and maintain the allocation or risk, liabilities and obligations originally agreed upon.

11.5 Governing Law. The terms of this Agreement shall be construed and interpreted under, and all respective rights and duties of the parties shall be governed by, the laws of the State of Colorado.

11.6 Entire Agreement. This Agreement constitutes the entire agreement between the parties and the terms and conditions hereof were negotiated between the parties on an arms-length basis and no obligation or covenant of good faith or fair dealing shall be implied or interpreted as conferring upon either party any right, duty, obligation or benefit other than expressly set forth herein. No modifications or amendments to this Agreement shall be valid unless agreed to by the parties in writing and signed by their authorized representatives.

11.7 Warranties – Exclusion or Limitation. Except as specifically provided in this Agreement, Engineer does not make, give or extend, and the Sponsor waives, any warranties, representations or guarantees of any kind or nature, express or implied, arising by law, statute, in contract, civil liability or tort, or otherwise, concerning the transaction which is the subject of the Plans and Specifications or the Services, including any performance guaranty and any implied warranty as to merchantability or fitness for a particular purpose or arising from a course of dealing or usage of trade as to any equipment, materials, or work furnished under this Agreement.

11.8 Successors; Assignment. This Agreement shall be binding upon each party and its successors and assigns. Neither the Sponsor nor the Engineer shall assign, sublet, or transfer its interest in this contract without the written consent of the other.

11.9 Counterparts and Facsimile or Electronic Signatures. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original and all of which, taken together, shall constitute one agreement. A facsimile or other electronically delivered signature to this Agreement shall be deemed an original and binding upon the party against whom enforcement is sought.

11.10 Section 163. The FAA's federal action is limited to airport layout plan (ALP) approval of only those portions of projects that meet the criteria established in 49 U.S.C. §47107(a)(16)(B), commonly referred to as Section 163(d) of the FAA Reauthorization Act of 2018. If it is determined that the FAA does not have authority over a portion of the project and associated work completed ahead of the determination is no longer FAA eligible, the Sponsor will remain responsible for this portion of the work.

11.11 TABOR. This Agreement is subject to Sponsor making an annual budget appropriation in an amount sufficient to fund this Agreement. If Sponsor fails or refuses to make such an appropriation, Sponsor reserves the right to terminate this Agreement pursuant to Section 9 of this Agreement.

11.12 Immigration Compliance Certification.

11.12.1 Jviation certifies that it does not and will not knowingly contract with or employ illegal aliens to work under this Agreement.

11.12.2 Jviation certifies that it has required its subcontractors to certify that they do not knowingly contract with or employ illegal aliens to work under this Agreement.

11.12.3 Jviation certifies that it has attempted to verify the eligibility of its employees and subcontractors to work through the Basic Pilot Employment Verification Program administered by the Social Security Administration and Department of Homeland Security.

11.12.4 Jviation agrees to comply with all reasonable requests made in the course of an investigation under C.R.S. § 8-17.5-102 by the Colorado Department of Labor and Employment.

11.12.5 Jviation agrees to comply with the provisions of C.R.S. § 8-17.5-101 et seq.

SECTION 12. FAA PROVISIONS

The parties recognize that these Federal Provisions may be revised from time to time by the Federal Government.

I. CIVIL RIGHTS ACT OF 1964, TITLE VI – CONTRACTOR CONTRACTUAL REQUIREMENTS (*Reference: 49 CFR Part 21*)

During the performance of this contract, the contractor, for itself, its assignees and successors in interest (hereinafter referred to as the "Engineer") agrees as follows:

- **Compliance with Regulations.** The Engineer shall comply with the Regulations relative to nondiscrimination in federally assisted programs of the Department of Transportation (hereinafter, "DOT") Title 49, Code of Federal Regulations, Part 21, as they may be amended from time to time (hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this contract.

- **Nondiscrimination.** The Engineer, with regard to the work performed by it during the contract, shall not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Engineer shall not participate either directly or indirectly in the discrimination prohibited by section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.

- **Solicitations for Subcontracts, Including Procurements of Materials and Equipment.** In all solicitations either by competitive bidding or negotiation made by the Engineer for work to be performed under a subcontract, including procurements of materials or leases of equipment, each potential subcontractor or supplier shall be notified by the Engineer of the Engineer's obligations

under this contract and the Regulations relative to nondiscrimination on the grounds of race, color, or national origin.

- **Information and Reports.** The Engineer shall provide all information and reports required by the Regulations or directives issued pursuant thereto and shall permit access to its books, records, accounts, other sources of information and its facilities as may be determined by the Sponsor or the Federal Aviation Administration (FAA) to be pertinent to ascertain compliance with such Regulations, orders, and instructions. Where any information required of an Engineer is in the exclusive possession of another who fails or refuses to furnish this information, the Engineer shall so certify to the sponsor or the FAA, as appropriate, and shall set forth what efforts it has made to obtain the information.

- **Sanctions for Noncompliance.** In the event of the Engineer's noncompliance with the nondiscrimination provisions of this contract, the sponsor shall impose such contract sanctions as it or the FAA may determine to be appropriate, including, but not limited to:

  a) Withholding of payments to the Engineer under the contract until the Engineer complies, and/or
  b) Cancellation, termination, or suspension of the contract, in whole or in part.

- **Incorporation of Provisions.** The Engineer shall include the provisions of paragraphs one through five (*Compliance with Regulations*, *Nondiscrimination*, *Solicitations for Subcontracts*, *Information and Reports*, and *Sanctions for Noncompliance*) in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Regulations or directives issued pursuant thereto. The Engineer shall take such action with respect to any subcontract or procurement as the sponsor or the FAA may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, however, that in the event an Engineer becomes involved in, or is threatened with, litigation with a subcontractor or supplier as a result of such direction, the Engineer may request the Sponsor to enter into such litigation to protect the interests of the sponsor and, in addition, the Engineer may request the United States to enter into such litigation to protect the interests of the United States.

II. TITLE VI LIST OF PERTINENT NONDISCRIMINATION ACTS AND AUTHORITIES

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq*., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin);
- 49 CFR part 21 (Non-discrimination In Federally-Assisted Programs of The Department of Transportation—Effectuation of Title VI of The Civil Rights Act of 1964);
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 *et seq.*), as amended, (prohibits discrimination on the basis of disability); and 49 CFR part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 *et seq.*), (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);

- The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act of 1990, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131 – 12189) as implemented by Department of Transportation regulations at 49 CFR parts 37 and 38;
- The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures non-discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq).

III. AIRPORT AND AIRWAY IMPROVEMENT ACT OF 1982, SECTION 520 - GENERAL CIVIL RIGHTS PROVISIONS (*Reference: Airport and Airway Improvement Act of 1982, Section 520; Title 49 47123;AC 150/5100-15, Para. 10.c.*)

The Engineer agrees to comply with pertinent statutes, Executive Orders and such rules as are promulgated to ensure that no person shall, on the grounds of race, creed, color, national origin, sex, age, or disability be excluded from participating in any activity conducted with or benefiting from Federal assistance.

This provision binds the Engineer and subcontractors from the bid solicitation period through the completion of the contract. This provision is in addition to that required by Title VI of the Civil Rights Act of 1964.

IV. DISADVANTAGED BUSINESS ENTERPRISES (*Reference: 49 CFR Part 26*)

- **Contract Assurance (§26.13)** - The Engineer or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The Engineer shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of DOT assisted contracts. Failure by the Engineer to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy, as the recipient deems appropriate, which may include, but is not limited to:

    1) Withholding monthly progress payments;
    2) Assessing sanctions;
    3) Liquidated damages; and/or
    4) Disqualifying the Contractor from future bidding as non-responsible.

- **Prompt Payment (§26.29)** - The prime Engineer agrees to pay each subcontractor under this prime contract for satisfactory performance of its contract no later than Fifteen (15) days from the receipt of each payment the prime Engineer receives from Sponsor. The prime Engineer agrees further to return retainage payments to each subcontractor within Fifteen (15) days after the subcontractor's work is satisfactorily completed. Any delay or postponement of payment from the above referenced time frame may occur only for good cause following written approval of the Board. This clause applies to both DBE and non-DBE subcontractors.

V. LOBBYING AND INFLUENCING FEDERAL EMPLOYEES (*Reference: 49 CFR Part 20, Appendix A*)

The bidder or offeror certifies by signing and submitting this bid or proposal, to the best of his or her knowledge and belief, that:

1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Bidder or Offeror, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

VI. ACCESS TO RECORDS AND REPORTS (*Reference: 49 CFR Part 18.36(i); FAA Order 5100.38*)

The Engineer shall maintain an acceptable cost accounting system. The Engineer agrees to provide the Sponsor, the Federal Aviation Administration and the Comptroller General of the United States or any of their duly authorized representative's access to any books, documents, papers, and records of the Engineer which are directly pertinent to the specific contract for the purpose of making audit, examination, excerpts and transcriptions. The Engineer agrees to maintain all books, records and reports required under this contract for a period of not less than three years after final payment is made and all pending matters are closed.

VII. BREACH OF CONTRACT TERMS (*Reference: 49 CFR Part 18.36*)

Any violation or breach of terms of this contract on the part of the contractor or its subcontractors may result in the suspension or termination of this contract or such other action that may be necessary to enforce the rights of the parties of this agreement.

Sponsor will provide Engineer written notice that describes the nature of the breach and corrective actions the Engineer must undertake in order to avoid termination of the contract. Sponsor reserves the right to withhold payments to Engineer until such time the Engineer corrects the breach or the Sponsor elects to terminate the contract. The Sponsor's notice will identify a specific date by which the Engineer must correct the breach. Sponsor may proceed with termination of the contract if the Engineer fails to correct the breach by deadline indicated in the Sponsor's notice.

The duties and obligations imposed by the Contract Documents and the rights and remedies available thereunder are in addition to, and not a limitation of, any duties, obligations, rights and remedies otherwise imposed or available by law.

VIII. RIGHTS TO INVENTIONS (*Reference: 49 CFR Part 18.36(i)(8); FAA Order 5100.38*)

Contracts or agreements that include the performance of experimental, developmental, or research work must provide for the rights of the Federal Government and the Sponsor in any resulting invention as established by 37 CFR part 401, Rights to Inventions Made by Non-profit Organizations and Small Business Firms under Government Grants, Contracts, and Cooperative Agreements. This contract incorporates by reference the patent and inventions rights as specified within in the 37 CFR §401.14. Contractor must include this requirement in all sub-tier contracts involving experimental, developmental or research work.

IX. TRADE RESTRICTION CLAUSE (*Reference: 49 CFR Part 30.13; FAA Order 5100.38*)

By submission of an offer, the Engineer certifies that with respect to this solicitation and any resultant contract, the Engineer –

- is not owned or controlled by one or more citizens of a foreign country included in the list of countries that discriminate against U.S. firms as published by the Office of the United States Trade Representative (U.S.T.R.);

- has not knowingly entered into any contract or subcontract for this project with a person that is a citizen or national of a foreign country included on the list of countries that discriminate against U.S. firms as published by the U.S.T.R; and

- has not entered into any subcontract for any product to be used on the Federal on the project that is produced in a foreign country included on the list of countries that discriminate against U.S. firms published by the U.S.T.R.

This certification concerns a matter within the jurisdiction of an agency of the United States of America and the making of a false, fictitious, or fraudulent certification may render the maker subject to prosecution under Title 18, United States Code, Section 1001.

The Engineer must provide immediate written notice to the Sponsor if the Engineer learns that its certification or that of a subcontractor was erroneous when submitted or has become erroneous by reason of changed circumstances. The Engineer must require subcontractors provide immediate written notice to the Engineer if at any time it learns that its certification was erroneous by reason of changed circumstances.

Unless the restrictions of this clause are waived by the Secretary of Transportation in accordance with 49 CFR 30.17, no contract shall be awarded to an Engineer or subcontractor: Required Contact Provisions Issued on January 29, 2016 Page 64 AIP Grants and Obligated Sponsors Airports (ARP)

1) who is owned or controlled by one or more citizens or nationals of a foreign country included on the list of countries that discriminate against U.S. firms published by the U.S.T.R. or

2) whose subcontractors are owned or controlled by one or more citizens or nationals of a foreign country on such U.S.T.R. list or

3) who incorporates in the public works project any product of a foreign country on such U.S.T.R. list;

Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render, in good faith, the certification required by this provision. The knowledge and information of a contractor is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

The Engineer agrees that, if awarded a contract resulting from this solicitation, it will incorporate this provision for certification without modification in all lower tier subcontracts. The contractor may rely on the certification of a prospective subcontractor that it is not a firm from a foreign country included on the list of countries that discriminate against U.S. firms as published by U.S.T.R, unless the Engineer has knowledge that the certification is erroneous.

This certification is a material representation of fact upon which reliance was placed when making an award. If it is later determined that the Engineer or subcontractor knowingly rendered an erroneous certification, the Federal Aviation Administration may direct through the Sponsor cancellation of the contract or subcontract for default at no cost to the Sponsor or the FAA.

X. TERMINATION OF CONTRACT (*Reference: 49 CFR Part 18.36(i)(2); FAA Order 5100.38*)

The Sponsor may, by written notice to the Engineer, terminate this Agreement for its convenience and without cause or default on the part of the Engineer. Upon receipt of the notice of termination, except as explicitly directed by the Sponsor, the Engineer must immediately discontinue all services affected.

Upon termination of the Agreement, the Engineer must deliver to the Sponsor all data, surveys, models, drawings, specifications, reports, maps, photographs, estimates, summaries, and other documents and materials prepared by the Engineer under this contract, whether complete or partially complete.

The Sponsor agrees to make just and equitable compensation to the Engineer for satisfactory work completed up through the date the Engineer receives the termination notice. Compensation will not include anticipated profit on non-performed services.

The Sponsor further agrees to hold Engineer harmless for errors or omissions in documents that are incomplete as a result of the termination action under this clause.

Either party may terminate this Agreement for cause if the other party fails to fulfill its obligations that are essential to the completion of the work per the terms and conditions of the Agreement. The party initiating the termination action must allow the breaching party an opportunity to dispute or cure the breach.

The terminating party must provide the breaching party [7] days advance written notice of its intent to terminate the Agreement. The notice must specify the nature and extent of the breach, the conditions necessary to cure the breach, and the effective date of the termination action. The rights and remedies in this clause are in addition to any other rights and remedies provided by law or under this agreement.

Termination by Sponsor: The Sponsor may terminate this Agreement in whole or in part, for the failure of the Engineer to:

1) Perform the services within the time specified in this contract or by the Sponsor approved extension;
2) Make adequate progress so as to endanger satisfactory performance of the Project;
3) Fulfill the obligations of the Agreement that are essential to the completion of the Project.

Upon receipt of the notice of termination, the Engineer must immediately discontinue all services affected unless the notice directs otherwise. Upon termination of the Agreement, the Engineer must deliver to the Sponsor all data, surveys, models, drawings, specifications, reports, maps, photographs, estimates, summaries, and other documents and materials prepared by the Engineer under this contract, whether complete or partially complete.

The Sponsor agrees to make just and equitable compensation to the Engineer for satisfactory work completed up through the date the Engineer receives the termination notice. Compensation will not include anticipated profit on non-performed services.

The Sponsor further agrees to hold Engineer harmless for errors or omissions in documents that are incomplete as a result of the termination action under this clause.

If, after finalization of the termination action, the Sponsor determines the Engineer was not in default of the Agreement, the rights and obligations of the parties shall be the same as if the Sponsor issued the termination for the convenience of the Sponsor.

Termination by Engineer: The Engineer may terminate this Agreement in whole or in part, if the Sponsor:

1) Defaults on its obligations under this Agreement;
2) Fails to make payment to the Engineer in accordance with the terms of this Agreement;
3) Suspends the Project for more than [180] days due to reasons beyond the control of the Engineer.

Upon receipt of a notice of termination from the Engineer, Sponsor agrees to cooperate with Engineer for the purpose of terminating the agreement or portion thereof, by mutual consent. If Sponsor and Engineer cannot reach mutual agreement on the termination settlement, the Engineer may, without prejudice to any rights and remedies it may have, proceed with terminating all or parts of this Agreement based upon the Sponsor's breach of the contract.

In the event of termination due to Sponsor breach, the Engineer is entitled to invoice Sponsor and to receive full payment for all services performed or furnished in accordance with this Agreement and all justified reimbursable expenses incurred by the Engineer through the effective date of termination action. Sponsor agrees to hold Engineer harmless for errors or omissions in documents that are incomplete as a result of the termination action under this clause.

XI. CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION (*Reference: 49 CFR Part 29; FAA Order 5100.38*)

The Engineer certifies, by submission of this proposal or acceptance of this contract, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency. It further agrees by submitting this proposal that it will include this clause without modification in all lower tier transactions, solicitations, proposals, contracts, and subcontracts. Where the bidder/offeror/Engineer or any lower tier participant is unable to certify to this statement, it shall attach an explanation to this solicitation/proposal.

XII. OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970 (*Reference: 20 CFR part 1910*)

All contracts and subcontracts that result from this solicitation incorporate by reference the requirements of 29 CFR Part 1910 with the same force and effect as if given in full text. Engineer must provide a work environment that is free from recognized hazards that may cause death or serious physical harm to the employee. The Engineer retains full responsibility to monitor its compliance and their subcontractor's compliance with the applicable requirements of the Occupational Safety and Health Act of 1970 (20 CFR Part 1910). Engineer must address any claims or disputes that pertain to a referenced requirement directly with the U.S. Department of Labor – Occupational Safety and Health Administration.

XIII. CLEAN AIR AND WATER POLLUTION CONTROL *(Reference: 2 CFR § 200 Appendix II(G))*

Engineer agrees to comply with all applicable standards, orders, and regulations issued pursuant to the Clean Air Act (42 U.S.C. § 740-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. § 1251-1387). The Engineer agrees to report any violation to the Sponsor immediately upon discovery. The Sponsor assumes responsibility for notifying the Environmental Protection Agency (EPA) and the Federal Aviation Administration.

Engineer must include this requirement in all subcontracts that exceeds $150,000.

XIV. CONTRACT WORKHOURS AND SAFETY STANDARDS ACT REQUIREMENTS *(Reference: 2 CFR § 200 Appendix II (E))*

1. **Overtime Requirements.** No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic, including watchmen and guards, in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

2. **Violation; Liability for Unpaid Wages; Liquidated Damages.** In the event of any violation of the clause set forth in paragraph (1) above, the contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph 1 above, in the sum of $10 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph 1 above.

3. **Withholding for Unpaid Wages and Liquidated Damages.** The Federal Aviation Administration or the Sponsor shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any monies payable on account of work performed by the contractor or subcontractor under any such contract or any other Federal contract with the same prime contractor, or any other Federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph 2 above.

4. **Subcontractors.** The contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraphs 1 through 4 and also a clause requiring the subcontractor to include these clauses in any

lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs 1 through 4 of this section.

XV. FEDERAL FAIR LABOR STANDARDS ACT (FEDERAL MINIMUM WAGE) *(Reference: 29 USC § 201, et seq.)*

All contracts and subcontracts that result from this solicitation incorporate by reference the provisions of 29 CFR part 201, the Federal Fair Labor Standards Act (FLSA), with the same force and effect as if given in full text. The FLSA sets minimum wage, overtime pay, recordkeeping, and child labor standards for full and part time workers.

The Engineer has full responsibility to monitor compliance to the referenced statute or regulation. The Engineer must address any claims or disputes that arise from this requirement directly with the U.S. Department of Labor – Wage and Hour Division.

XVI. TEXTING WHEN DRIVING *(Reference: Executive Order 13513, DOT Order 3902.10)*

In accordance with Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving" (10/1/2009) and DOT Order 3902.10 "Text Messaging While Driving" (12/30/2009), the FAA encourages recipients of Federal grant funds to adopt and enforce safety policies that decrease crashes by distracted drivers, including policies to ban text messaging while driving when performing work related to a grant or sub-grant.

In support of this initiative, the Sponsor encourages the Engineer to promote policies and initiatives for its employees and other work personnel that decrease crashes by distracted drivers, including policies that ban text messaging while driving motor vehicles while performing work activities associated with the project. The Engineer must include the substance of this clause in all sub-tier contracts exceeding $3,500 and involve driving a motor vehicle in performance of work activities associated with the project.

XVII. ENERGY CONSERVATION REQUIREMENTS *(Reference: 2 CFR § 200 Appendix II(H))*

Engineer and Subcontractor agree to comply with mandatory standards and policies relating to energy efficiency as contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201et seq).

XVIII. VETERAN'S PREFERENCE *(Reference: 49 USC § 47112(c))*

In the employment of labor (excluding executive, administrative, and supervisory positions), the contractor and all sub-tier contractors must give preference to covered veterans as defined within Title 49 United States Code Section 47112. Covered veterans include Vietnam-era veterans, Persian Gulf veterans, Afghanistan-Iraq war veterans, disabled veterans, and small business concerns (as defined by 15 U.S.C. 632) owned and controlled by disabled veterans. This preference only applies when there are covered veterans readily available and qualified to perform the work to which the employment relates.

XIX. CERTIFICATION OF OFFERER/BIDDER REGARDING TAX DELINQUENCY AND FELONY CONVICTIONS *(Reference: Section 415 and 416 of Title IV, Division L of the Consolidated Appropriations Act, 2014 and DOT Order 4200.6)*

By signing this Agreement, the Consultant agrees:

1. It is not a corporation that has any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid

in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability.

2. It is not a corporation that was convicted of a criminal violation under any Federal law within the preceding 24 months.

3. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

[Signature Page Follows]

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

BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY, COLORADO

By:_____
Jonathan Houck, Chairperson

_____
Roland Mason, Commissioner

_____
Elizabeth Smith, Commissioner

Attest:

_____
Katherine Haase, Deputy Clerk

ENGINEER:
Jviation, A Woolpert Company

By: _____

Name: _____

Title: _____

Attest:

_____

Exhibit A
to
Base Agreement

Form of Amendment

See attached.

AMENDMENT NO. ONE (1) TO CONTRACT
DATED _____
BETWEEN
JVIATION, A WOOLPERT COMPANY
AND
SPONSOR
CITY, STATE

The Sponsor and the Engineer agree to amend their contract for improvements to the _____, _____ (city), _____ (state) to include fees for engineering services. The improvement Item No. is included in the Scope of Work of the original contract. The item covered by this amendment is described as follows:

Item No.

- or other work as identified.

The Sponsor agrees to pay the Engineer for the services listed under Section 2 of the original contract in the following manner, and within the time constraints outlined in the AIP development schedule.

PART A - BASIC SERVICES

DESIGN

Preliminary Design ..... Lump sum of $0.00
Design ..... Lump sum of $0.00

BIDDING

Bidding ..... Lump sum of $0.00

REIMBURSABLE COSTS (typically remove this section and roll fees into specific elements)

Reimbursable Costs During Design ..... Lump sum of $0.00

TOTAL BASIC SERVICES ..... Lump sum of $0.00

Method of payment shall be as follows:

If work is abandoned, or terminated, after obtaining approval by the Sponsor and the FAA of the final construction plans and specifications, the Sponsor shall reimburse up to 100 percent of the total lump sum as listed under PART A, and 100 percent of the invoiced costs for soils and pavement investigations, topographic surveys, and hydrological studies, or other studies as listed under PART B.

PART B - SPECIAL SERVICES

The maximum estimated SPECIAL SERVICES engineering is as follows:

GEOTECHNICAL INVESTIGATIONS (FOR DESIGN)

Geotechnical Investigations ..... Lump sum of $0.00

TOPOGRAPHIC SURVEYS (FOR DESIGN)

Topographic Surveys..... Time and Materials of $0.00

ACCEPTANCE TESTING (FOR CONSTRUCTION)

Acceptance Testing..... Lump Sum of $0.00

TOTAL SUBCONSULTANT SERVICES .....Lump sum of $0.00

CONSTRUCTION ADMINISTRATION

Construction Administration..... Lump Sum of $0.00
Pre-Construction Coordination..... Lump Sum of $0.00
Post Construction ..... Lump Sum of $0.00

TOTAL CONSTRUCTION ADMINISTRATION .....Lump sum of $0.00

CONSTRUCTION COORDINATION AND FIXED FEE

Construction Coordination ..... Cost Plus of $0.00
Fixed Fee for Construction Coordination ..... Lump Sum of $0.00

REIMBURSABLE COSTS

Reimbursable Costs During Construction Coordination.....Actuals Not to Exceed of $0.00

TOTAL CONSTRUCTION COORDINATION AND FIXED FEE……...$0.00

TOTAL SPECIAL SERVICES.....$0.00

TOTAL.....$0.00

Method of payment shall be as follows:

For services rendered under PART B - SPECIAL SERVICES, the Sponsor agrees to make monthly payments based upon the work performed by the Engineer, up to 90 percent of the total contract. The final ten percent of the fee shall be due and payable when the project final inspection and the construction report have been completed, and when reproducible Record Drawings have been submitted to the Sponsor and when the revised Airport Layout Plan has been approved by the FAA or when the construction work has terminated. The Record Drawings and Construction Report shall be submitted within a period of 90 days from end of construction period.

All other terms and conditions of the original contract shall remain in effect.

IN WITNESS WHEREOF, the parties hereto have affixed their signatures this _____ day of _____ 202__.

SPONSOR:
[NAME]

ATTEST:

By: _____

_____

Name: Insert Before Printing

Title: Insert Before Printing

ENGINEER:
Jviation, A Woolpert Company

By: _____

Name: Insert Before Printing

Title: Insert Before Printing

Exhibit B
to
Base Agreement

Rates

See attached.

Jviation, A Woolpert Company
Billing Rate Schedule for 2022

Principal	$295.00
Senior Consultant III	$285.00
Senior Consultant II	$275.00
Senior Consultant I	$265.00
Senior Project Manager	$290.00
Engineer Program Director I	$290.00
Project Manager IV	$255.00
Project Manager III	$230.00
Project Manager II	$210.00
Project Manager I	$180.00
Engineer Phase Manager IV	$210.00
Engineer Phase Manager I	$155.00
Quality Control Manager	$255.00
Electrical Phase Manager IV	$260.00
Associate Electrical Engineer I	$140.00
Engineer III	$175.00
Associate Engineer II	$155.00
Associate Engineer I	$130.00
Architect II	$190.00
Architectural Designer II	$170.00
Architectural Designer I	$130.00
Planning Manager	$290.00
Planner Program Director I	$290.00
Planner IV	$260.00
Planner Phase Manager IV	$210.00
Planner III	$180.00
Associate Planner I	$155.00
Designer II	$170.00
Construction Manager IV	$220.00
Construction Manager III	$195.00
Construction Manager II	$170.00
Construction Manager I	$140.00
CADD Tech III	$140.00
CADD Tech II	$120.00
CADD Tech I	$105.00
Graphic Artist I	$105.00
Proposal Coordinator I	$120.00
Technical Writer I	$120.00
Project Coordinator II	$135.00
Project Coordinator I	$115.00
Ops Manager III	$280.00
Ops Manager II	$210.00
Billing Analyst Team Lead II	$140.00
Support III	$120.00
Support II	$105.00
Support I	$95.00
Intern	$66.00

Woolpert Survey
Rate Schedule for 2022

Survey Manager	$235.00
Survey Phase Manager	$135.00
Survey Party Chief	$120.00
Land Surveyor (PLS)	$175.00
GIS Technician III	$135.00
GIS Technician II	$105.00
UAS Pilot	$105.00

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Gunnison Basin-wide Cheatgrass and Ha

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

This IGA sets forth the obligations of all parties to secure the services of an independent contractor for the coordination of Gunnison Basin-wide cheatgrass and habitat restoration. Parties needing to still sign are: BOCC, BLM and Stockgrowers

Fiscal Impact:

Submitted by: Melanie Bollig **Submitter's Email Address:** mbollig@gunnisoncounty.org

Finance Review: (●) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\kweak Discharge Date: 9/15/2022

County Attorney Review: (●) Required ( ) Not Required

Comments:
Legally sufficient. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/14/2022 Certificate of Insurance Required

Yes ( ) No (●)

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

(●) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

GUNNISON BASIN-WIDE CHEATGRASS AND HABITAT RESTORATION COORDINATOR FUNDING
INTERGOVERNMENTAL AGREEMENT

THIS GUNNISON BASIN-WIDE CHEATGRASS AND HABITAT RESTORATION COORDINATOR FUNDING INTERGOVERNMENTAL AGREEMENT ("Agreement") is made by and between Gunnison County, Colorado ("County" or "Gunnison County"), the Upper Gunnison River Water Conservancy District, the United States Bureau of Land Management, Sisk-a-Dee, Western Colorado University, and Gunnison County Stockgrowers individually herein as "Participating Governments" or "Party" and collectively the "Parties" as set forth in § 29-1-203, C.R.S., as amended.

RECITALS

WHEREAS, the Parties desire to jointly retain a Cheatgrass and Habitat Restoration Coordinator ("Coordinator"), who will work closely with designees of the Parties to design and implement on-the-ground cheatgrass treatment and sagebrush restoration treatments across the Upper Gunnison River Basin, as further described in the Scope of Work ("SOW") attached as Exhibit A to this Agreement ("Coordinator Services");

WHEREAS, the Parties wish to secure the services of an independent contractor, to be coordinated through the Gunnison Basin Sage-Grouse Strategic Committee ("Committee") to provide Coordinator Services;

WHEREAS, the County has agreed, on a temporary basis, to advertise for, negotiate and execute the contract for, and administer the funds to pay for the Coordinator Services; and

WHEREAS, the remaining Parties have agreed to provide funding to Gunnison County to reimburse it for payments directed to Coordinator Services; and

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties incorporate the recitals set forth above and agree as follows:

1. **OBLIGATIONS OF THE PARTIES**. The Parties shall perform their respective obligations as set forth in the Agreement. A failure of any Party to perform its obligations shall be a material breach of this Agreement, entitling the remaining parties to terminate this Agreement pursuant to the Termination provisions set forth in Paragraph 11, and further entitling the County to the remedies set forth in Paragraph 5.

2. **COUNTY OBLIGATIONS.** Gunnison County shall:

2.1. Pursuant to its operative Procurement Policy, advertise and/or seek bids for vendors to provide the Coordinator Services;

2.2. In consultation with the Parties and using the SOW, negotiate the contract with the selected or awarded vendor for the provision of Coordinator Services;

2.2.1. Gunnison County shall take all reasonable and appropriate steps to ensure that the contract for Coordinator Services requires the Coordinator to comply with all grant terms and conditions set forth in any grant employed by the Remaining Parties (defined in Section 3 below) to meet their respective funding obligations as set forth in Section 3 of this Agreement. The Remaining Parties shall be an intended third-party beneficiary of any such provision in the contract for Coordinator Services.

2.2.2. Should a grant term or condition employed by a Remaining Party conflict with a grant term or condition employed by another Remaining Party, then Gunnison County, the Coordinator, and the affected Remaining Parties shall confer in good faith to attempt to reconcile such conflict. If, in the discretion of Gunnison County, shall conflict cannot be reconciled, then Gunnison County may terminate this Agreement pursuant to the provisions set forth in Paragraph 11.

2.3. Manage the contract with the Coordinator for the Coordinator Services, including the processing of all payments owed under such contract and otherwise monitoring the Coordinator's performance under such contract consistent with the direction of the Committee;

2.3.1. Gunnison County will take all reasonable and appropriate steps to ensure that Coordinator complies with the contractual term(s) contemplated by Section 2.2.1 of this Agreement.

2.4. Maintain all records associated with the Coordinator and the Coordinator Services; and

2.5. Contribute up to 50% of the contract for the salary for Coordinator Services through September 1, 2025, not to exceed $157,500 in total.

2.6. In consultation with the Remaining Parties and the Committee, provide direction to and control over the Coordinator pursuant to the contract for Coordinator Services.

3. **REMAINING PARTIES' OBLIGATIONS**. Upper Gunnison River Water Conservancy District, the United States Bureau of Land Management, Sisk-a-Dee, Western Colorado University, and Gunnison County Stockgrowers ("Remaining Parties") shall contribute to the funding of the contract for Coordinator Services in the following amounts, due and payable in full to the County upon receipt of an executed contract for Coordinator Services from the County:

   3.1. Upper Gunnison River Water Conservancy District: $4,200

   3.2. United States Bureau of Land Management: $25,000

   3.3. Sisk-a-Dee: $500

   3.4. Western Colorado University (on behalf of Colorado Field Ornithologists): $19,661.35

   3.5. Gunnison County Stockgrowers: $1,000

   3.6. U.S. Fish and Wildlife: $75,000

4. **LIMITATION ON REMAINING PARTIES' OBLIGATIONS.** For the avoidance of doubt, the Remaining Parties' duties and obligations under this Agreement are expressly limited to the funding contributions set forth in Paragraph 3 of this Agreement, and are under no obligation to direct, control or manage the Coordinator, or to negotiate, be a party to, or otherwise be responsible for or obligated under the Coordinator Services Contract. The Remaining Parties, through the Committee, may confer with Gunnison County regarding the County's obligations under Paragraph 2 of this Agreement.

5. **REMEDIES**. Should any Party breach this Agreement, any other Party may terminate this Agreement pursuant to the Termination provisions set forth in Paragraph 11 of this Agreement. In addition, should a Party's breach consist of failure to pay the funds set forth in Paragraph 3 of this Agreement, the County, at its option, may:

   5.1. terminate this Agreement pursuant to the Termination provisions set forth in Paragraph 11 of this Agreement;

   5.2. seek damages in the form of non-payment of the funds owed in Paragraph 3 of this Agreement, plus the County's attorneys' fees, costs and expenses associated with the collection of such damages or any other relief permitted by this Paragraph 4;

   5.3. seek to compel specific performance of this Agreement, including the funding obligations set forth in Paragraph 3 of this Agreement;

5.4. seek any other remedy or redress available in law or equity.

6. **OBLIGATIONS OF THE PARTIES**. The Parties shall perform their respective obligations as set forth in the Agreement.

7. **TERM**. The Agreement will commence on the date it is executed by all parties, and shall expire on **September 1, 2025** (the "Term"), unless otherwise renewed by amendment to this Agreement. Should the Term last for more than one (1) calendar year, or should the Term be extended by amendment of this Agreement for longer than one (1) calendar year, this Agreement will be subject to Gunnison County making an annual budget appropriation in an amount sufficient to fund this Agreement. If Gunnison County fails or refuses to make such an appropriation, Gunnison County reserves the right to terminate this Agreement pursuant to the Termination paragraph of this Agreement.

8. **INFORMATION TO DOLA**. Each Party hereto shall meet its obligations as set forth in § 29-1-205, C.R.S., as amended, to include information about this Agreement in a filing with the Colorado Division of Local Government, as well as any information requirements imposed by other State or Federal law; however, failure to do so shall in no way affect the validity of this Agreement or any remedies available to the Parties hereunder.

9. **CONFIDENTIALITY**. The Parties, for themselves, their agents, employees and representatives, agree that they will not divulge any confidential or proprietary information they receive from another Party or otherwise have access to, except as may be required by law. Nothing in this Agreement shall in any way limit the ability of the Parties to comply with any laws or legal process concerning disclosures by public entities. The Parties understand that all materials exchanged under this Agreement, including confidential information or proprietary information, may be subject to the federal Freedom of Information Act, 5 U.S.C. § 552 *et seq.*, and/or the Colorado Open Records Act., § 24-72-201, *et seq.*, C.R.S., (the "Acts"). In the event of a request to a Party for disclosure of confidential materials, the Party shall advise the Parties of such request in order to give the Parties the opportunity to object to the disclosure of any of its materials which it marked as, or otherwise asserts is, proprietary or confidential. If a Party objects to disclosure of any of its material, the Party shall identify the legal basis under the Acts for any right to withhold. In the event of any action or the filing of a lawsuit to compel disclosure, the Party agrees to intervene in such action or lawsuit to protect and assert its claims of privilege against disclosure of such material or waive the same. If the matter is not resolved,

the Parties may tender all material to the court for judicial determination of the issue of disclosure.

10. **GOVERNING LAW; VENUE**. This Agreement shall be governed by the laws of the United States and the State of Colorado. Venue for any legal action relating to the Agreement will be in the applicable District Court of the State of Colorado located in Gunnison County, Colorado.
11. **TERMINATION**. Each Party has the right to terminate the Agreement with or without cause upon written notice effective immediately, and without cause upon thirty (30) days prior written notice to the remaining Parties.
12. **NOTICES**. "Key Notices" under this Agreement are notices regarding default, disputes, or termination of the Agreement. Key Notices shall be given in writing and shall be deemed received if given by confirmed electronic transmission that creates a record that may be retained, retrieved and reviewed by a recipient thereof, and that may be directly reproduced in paper form by such a recipient through an automated process, but specifically excluding facsimile transmissions and texts when transmitted, if transmitted on a business day and during normal business hours of the recipient, and otherwise on the next business day following transmission; certified mail, return receipt requested, postage prepaid, three business days after being deposited in the United States mail; or overnight carrier service or personal delivery, when received. For Key Notices, the Parties will follow up any electronic transmission with a hard copy of the communication by the means described above. All other communications or notices between the Parties that are not Key Notices may be done via electronic transmission. The Parties agree that any notice or communication transmitted by electronic transmission shall be treated in all manner and respects as an original written document; any such notice or communication shall be considered to have the same binding and legal effect as an original document. All Key Notices shall include a reference to the Agreement, and Key Notices shall be given to the Parties at the following addresses:

Sonja Chavez Upper Gunnison River Water Conservancy District schavez@ugrwcd.org Jon Kaminsky U.S. Bureau of Land Management jkaminsky@blm.gov	Gunnison County Manager's Office Attn: Matthew Birnie, County Manager 200 E. Virginia Ave. Gunnison, CO 81230 with a copy to: Gunnison County Attorney's Office 200 E. Virginia Ave.

Pat Magee Sisk-a-Dee Colorado Field Ornithologists pmagee@western.edu Greg Peterson Gunnison County Stockgrowers gregpeterson@montrose.net Whit Blair U.S. Fish and Wildlife whit_blair@fws.gov	Gunnison, CO 81230 Email: mhoyt@gunnisoncounty.org

13. GENERAL TERMS AND CONDITIONS

13.1. Independent Entities. The Parties enter into this Agreement as separate, independent governmental entities and shall maintain such status throughout.

13.2. Assignment. This Agreement shall not be assigned by any Party without the prior written consent of all Parties. Any assignment or subcontracting without such consent will be ineffective and void and will be cause for termination of this Agreement.

13.3. Integration and Amendment. This Agreement represents the entire agreement between the Parties and terminates any oral or collateral agreement or understandings. This Agreement may be amended only by a writing signed by the Parties. If any provision of this Agreement is held invalid or unenforceable, no other provision shall be affected by such holding, and the remaining provision of this Agreement shall continue in full force and effect.

13.4. No Construction Against Drafting Party. The Parties and their respective counsel have had the opportunity to review the Agreement, and the Agreement will not be construed against any Party merely because any provisions of the Agreement were prepared by a particular Party.

13.5. Captions and References. The captions and headings in this Agreement are for convenience of reference only and shall not be used to interpret, define, or limit its provisions. All references in this Agreement to sections (whether spelled out or using the § symbol), subsections, exhibits or other attachments, are references to sections,

subsections, exhibits or other attachments contained herein or incorporated as a part hereof, unless otherwise noted.

13.6. **Statutes, Regulations, and Other Authority**. Any reference in this Agreement to a statute, regulation, policy or other authority shall be interpreted to refer to such authority then current, as may have been changed or amended since the execution of this Agreement.

13.7. **Conflict of Interest**. No Party shall knowingly perform any act that would conflict in any manner with said Party's obligations hereunder. Each Party certifies that it is not engaged in any current project or business transaction, directly or indirectly, nor has it any interest, direct or indirect, with any person or business that might result in a conflict of interest in the performance of its obligations hereunder. No elected or employed member of any Party shall be paid or receive, directly or indirectly, any share or part of this Agreement or any benefit that may arise therefrom.

13.8. **Inurement**. The rights and obligations of the Parties to the Agreement inure to the benefit of and shall be binding upon the Parties and their respective successors and assigns, provided assignments are consented to in accordance with the terms of the Agreement.

13.9. **Survival**. Notwithstanding anything to the contrary, the Parties understand and agree that all terms and conditions of this Agreement and any exhibits that require continued performance or compliance beyond the termination or expiration of this Agreement shall survive such termination or expiration and shall be enforceable against a Party if such Party fails to perform or comply with such term or condition.

13.10. **Waiver of Rights and Remedies**. This Agreement or any of its provisions may not be waived except in writing by a Party's authorized representative. The failure of a Party to enforce any right arising under this Agreement on one or more occasions will not operate as a waiver of that or any other right on that or any other occasion.

13.11. **No Third-Party Beneficiaries**. Enforcement of the terms of the Agreement and all rights of action relating to enforcement are strictly reserved to the Parties. Nothing contained in the Agreement gives or allows any claim or right of action to any third person or entity. Any person or entity other than the Parties receiving services or benefits pursuant to the Agreement is an incidental beneficiary only.

13.12. Records Retention. The Parties shall maintain all records, including working papers, notes, and financial records in accordance with their applicable record retention schedules and policies. Copies of such records shall be furnished to the Parties upon the request by any Party.

13.13. Execution by Counterparts; Electronic Signatures and Records. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument. The Parties approve the use of electronic signatures for execution of this Agreement. All use of electronic signatures shall be governed by the Uniform Electronic Transactions Act, C.R.S. §§ 24-71.3-101, *et seq*. The Parties agree not to deny the legal effect or enforceability of the Agreement solely because it is in electronic form or because an electronic record was used in its formation. The Parties agree not to object to the admissibility of the Agreement in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or that it is not in its original form or is not an original.

13.14. Authority to Execute. Each Party represents that all procedures necessary to authorize such Party's execution of this Agreement have been performed and that the person signing for such Party has been authorized to execute the Agreement.

13.15. Severability. If any clause or provision of this Agreement shall be held to be invalid in whole or in part, then the remaining clauses and provisions, or portions thereof, shall nevertheless be and remain in full force and effect.

13.16. No Waiver of Governmental Immunity. The Parties hereto understand and agree that each Party is relying upon, and has not waived, the monetary limitations and all other rights, immunities and protection provided by the Colorado Governmental Act, § 24-10-101, *et seq.*, C.R.S., or applicable Federal law. Nothing in this Agreement is, or shall be construed to be, a waiver, in whole or part, of governmental immunity provided by the Colorado Governmental Immunity Act or otherwise.

Attached Exhibits

Exhibit A, SOW

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

THEREFORE, IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date shown below.

Gunnison County, Colorado

_____

By: Jonathan Houck
Chair, Bd. of Cty. Cmrs.

Date: _____

ATTEST:

_____

By: Melanie Bollig, Deputy Clerk

Upper Gunnison River Water Conservancy District

Sonja Chavez Digitally signed by Sonja Chavez Date: 2022.09.02 09:46:16 -06'00'

_____

By: Sonja R. Chavez, General Manager

Date: September 2, 2022

ATTEST:

_____

Bureau of Land Management

_____

By:

Date: _____

ATTEST:

_____

Western Colorado University

_____

By:

Date: _____

ATTEST:

_____

Sisk-a-Dee

_____

By:

Date: _____

ATTEST:

_____

Gunnison County Stockgrowers

_____

By:

Date: _____

ATTEST:

_____

U.S. Fish and Wildlife Service

Whit Blair, USFWS Wildlife Biologist

By: _____

Date: 9/1/2022

ATTEST:

Whit Blair

SIGNATURE PAGE

GUNNISON BASIN-WIDE CHEATGRASS AND HABITAT RESTORATION COORDINATOR FUNDING INTERGOVERNMENTAL AGREEMENT

THIS GUNNISON BASIN-WIDE CHEATGRASS AND HABITAT RESTORATION COORDINATOR FUNDING INTERGOVERNMENTAL AGREEMENT ("Agreement") is made by and between Gunnison County, Colorado ("County" or "Gunnison County"), the Upper Gunnison River Water Conservancy District, the United States Bureau of Land Management, Sisk-a-Dee, Western Colorado University, and Gunnison County Stockgrowers individually herein as "Participating Governments" or "Party" and collectively the "Parties" as set forth in § 29-1-203, C.R.S., as amended.

Sisk-a-Dee

By: Patrick! Magee, Executive Director

Date: 8/31/22

ATTEST:

KIMBERLY E GAILEY
NOTARY PUBLIC - STATE OF COLORADO
NOTARY ID 20034032650
MY COMMISSION EXPIRES SEP 26, 2023

Signature page

GUNNISON BASIN-WIDE CHEATGRASS AND HABITAT RESTORATION COORDINATOR FUNDING INTERGOVERNMENTAL AGREEMENT

THIS GUNNISON BASIN-WIDE CHEATGRASS AND HABITAT RESTORATION COORDINATOR FUNDING INTERGOVERNMENTAL AGREEMENT ("Agreement") is made by and between Gunnison County, Colorado ("County" or "Gunnison County"), the Upper Gunnison River Water Conservancy District, the United States Bureau of Land Management, Sisk-a-Dee, Western Colorado University, and Gunnison County Stockgrowers individually herein as "Participating Governments" or "Party" and collectively the "Parties" as set forth in § 29-1-203, C.R.S., as amended.

Western Colorado University

By: Janice Welborn, Director of Sponsored Programs, AOR

Date: 8/26/2022

ATTEST:

Kirsten Hausman
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID# 20214015573
MY COMMISSION EXPIRES 04/20/2025

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Colorado Department of Early Childhoo

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

HHS UPK contract review

Fiscal Impact:

Submitted by: Margaret Wacker **Submitter's Email Address:** mwacker@gunnisoncounty.org

Finance Review: (●) Required ( ) Not Required

Comments:
Budget to be amended.

Reviewed by: GUNCOUNTY1\kweak Discharge Date: 9/15/2022

County Attorney Review: (●) Required ( ) Not Required

Comments:
Appears legally sufficient. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/15/2022 Certificate of Insurance Required

Yes ( ) No (●)

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

(●) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

COLORADO
Department of Early Childhood

STATE OF COLORADO
DEPARTMENT OF EARLY CHILDHOOD CONTRACT

SIGNATURE AND COVER PAGES

CMS #: 23 QAAA 178558	**eClearance#:** 2216623
State Agency Colorado Department of Early Childhood	**Contractor** Gunnison County Contractor's State of Incorporation: Colorado
Contract Maximum Amount Initial Term State Fiscal Year 2023 $0.00* An appropriation for Local Coordinating Organizations (LCO) for the Universal Pre-School (UPK) Program General Accounting Encumbrance (GAE) is hereby added to this contract in the amount of $4,000,000, subject to appropriate funds which are split among other LCO vendors. See Exhibit C: Section 11. General Accounting Encumbrance (GAE). Extension Terms None Maximum Amount for All Fiscal Years $0.00*	**Contract Performance Beginning Date** The later of the Effective Date or September 1, 2022 **Initial Contract Expiration Date** June 30, 2023 Except as stated in **§2D,** the total duration of this Contract, including the exercise of any options to extend, shall not exceed 5 Years from its Performance Beginning Date.
Pricing/Funding Price Structure: Cost Reimbursement Contractor shall invoice: Monthly Fund Source: Federal Funds, Child Care Suplemental Discretionary Funds, American Rescue Plan Act, Child Care and Development Fund, 2101COCD6, CFDA 93.575	**Options** The State shall have the following options if indicated with "Yes," as further described in §2.C and §5.B.v: Option to Extend Term per §2.C: Yes Option to Increase or Decrease Maximum Amount per §5.B.v: Yes

Insurance	**Miscellaneous**
Contractor shall maintain the following insurance if indicated with "Yes," as further described in §10: Worker's Compensation: Yes General Liability: Yes Automobile Liability: **No** Protected Information: **Yes** Professional Liability Insurance: **Yes** Cyber/Net. Security-Privacy Liability Insurance: **Yes** Crime Insurance: **No**	Authority to enter into this Contract exists in: 26-1-111 C.R.S. Law-Specified Vendor Statute (if any): 26.5-2-103 C.R.S. Procurement Method: Law Specified Solicitation Number (if any): NA
State Representative	**Contractor Representative**
Michael Cooke, Early Childhood Transition Director 1575 Sherman Street, 1st Floor Denver, CO 80203 Phone: 303.906.7636 Email: m.michael.cooke@state.co.us	Matthew Birnie, County Manager 220 N.Spruce Street Gunnison, CO 81230 Phone: 970.641.0248 Email: mbirnie@gunnisoncounty.org

Exhibits

The following Exhibits are attached and incorporated into this Contract:
Exhibit A - Statement of Work
Exhibit B - Application
Exhibit C - Additional Provisions
Exhibit D - HIPAA Business Associate Agreement
Exhibit E - Supplemental Provisions for Federal Awards
Exhibit F - Estimate of Amount to be Drawn Down for the GAE

Contract Purpose

Contractor shall serve as the Local Coordinating Organization (LCO) for early childhood and family support programs and services provided to children and families within the community. They shall develop a unified plan with community partners for the successful rollout of Universal Pre-School (UPK) and longer-term birth to five goals for delivery of comprehensive early childhood services and supports for the catchment area.

Signature Page Begins On Next Page

THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK

COLORADO
Department of Early Childhood

THE PARTIES HERETO HAVE EXECUTED THIS CONTRACT

Each person signing this Contract represents and warrants that he or she is duly authorized to execute this Contract and to bind the Party authorizing his or her signature.

CONTRACTOR Gunnison County _____ By: Matthew Birnie, County Manager Date: _____	**STATE OF COLORADO** Jared S. Polis, Governor Department of Early Childhood Lisa Roy, Ph.D., Executive Director _____ By: Lisa Castiglia, Interim CFO/Director of Finance Operations Date: _____
2nd State or Contractor Signature if Needed _____ By: Name & Title of Person Signing for Signatory Date: _____	**LEGAL REVIEW** Philip J. Weiser, Attorney General By:_____ Assistant Attorney General Date: _____

In accordance with §24-30-202 C.R.S., this Contract is not valid until signed and dated below by the State Controller or an authorized delegate.

STATE CONTROLLER
Robert Jaros, CPA, MBA, JD

By:_____
Andrea Eurich/Toni Williamson

Effective Date:_____

-- Signature and Cover Pages End --

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1. PARTIES

This Contract is entered into by and between Contractor named on the Signature and Cover Pages for this Contract (the "Contractor"), and the STATE OF COLORADO acting by and through the Department of Early Childhood (the "State" or "CDEC"). Contractor and the State agree to the terms and conditions in this Contract.

2. TERM AND EFFECTIVE DATE

A. Effective Date

This Contract shall not be valid or enforceable until the Effective Date. The State shall not be bound by any provision of this Contract before the Effective Date, and shall have no obligation to pay Contractor for any Work performed or expense incurred before the Effective Date or after the expiration or sooner termination of this Contract.

B. Initial Term

The Parties' respective performances under this Contract shall commence on the Contract Performance Beginning Date shown on the Signature and Cover Pages for this Contract and shall terminate on the Initial Contract Expiration Date shown on the Signature and Cover Pages for this Contract (the "Initial Term") unless sooner terminated or further extended in accordance with the terms of this Contract.

C. Extension Terms - State's Option

If the Signature and Cover Pages for this Contract shows that the State has the Option to Extend Term, then the State, at its discretion, shall have the option to extend the performance under this Contract beyond the Initial Term for a period, or for successive periods, at the same rates and under the same terms specified in the Contract (each such period an "Extension Term"). In order to exercise this option, the State shall provide written notice to Contractor in a form substantially equivalent to §21 "Sample Option Letter." The State may include and incorporate a revised budget with the option letter, as long as the revised budget does not unilaterally change rates or terms specified in the Contract. Except as stated in §2.D, the total duration of this Contract, including the exercise of any options to extend, shall not exceed 5 years from its Performance Beginning Date, or the number of years specified on the Signature and Cover Pages if such number is less than 5 years, absent prior approval from the Chief Procurement Officer in accordance with the Colorado Procurement Code.

D. End of Term Extension

If this Contract approaches the end of its Initial Term, or any Extension Term then in place, the State, at its discretion, upon written notice to Contractor as provided in §15, may unilaterally extend such Initial Term or Extension Term for a period not to exceed 2 months (an "End of Term Extension" or "Holdover"), regardless of whether additional Extension Terms are available or not. Any such extension shall be under the same terms and conditions of the operative Contract including, but not limited to, prices, rates, and service delivery requirements. The provisions of this Contract in effect when such notice is given shall remain in effect during the End of Term Extension. The End of Term Extension shall automatically terminate upon execution of a replacement contract or modification extending the total term of the Contract.

E. Early Termination in the Public Interest

The State is entering into this Contract to serve the public interest of the State of Colorado as determined by its Governor, General Assembly, or Courts. If this Contract ceases to further the public interest of the State, the State, in its discretion, may terminate this Contract in whole or in part. A determination that this Contract should be terminated in the public interest

shall not be equivalent to a State right to terminate for convenience. This subsection shall not apply to a termination of this Contract by the State for Breach of Contract by Contractor, which shall be governed by §12.A.i.

i. Method and Content

The State shall notify Contractor of such termination in accordance with §15. The notice shall specify the effective date of the termination and whether it affects all or a portion of this Contract, and shall include, to the extent practicable, the public interest justification for the termination.

ii. Obligations and Rights

Upon receipt of a termination notice for termination in the public interest, Contractor shall be subject to the rights and obligations set forth in §12.A.i.a.

iii. Payments

If the State terminates this Contract in the public interest, the State shall pay Contractor an amount equal to the percentage of the total reimbursement payable under this Contract that corresponds to the percentage of Work satisfactorily completed and accepted, as determined by the State, less payments previously made. Additionally, if this Contract is less than 60% completed, as determined by the State, the State may reimburse Contractor for a portion of actual out-of-pocket expenses, not otherwise reimbursed under this Contract, incurred by Contractor which are directly attributable to the uncompleted portion of Contractor's obligations, provided that the sum of any and all reimbursement shall not exceed the maximum amount payable to Contractor hereunder.

3. DEFINITIONS

The following terms shall be construed and interpreted as follows:

A. "Breach of Contract" means the failure of a Party to perform any of its obligations in accordance with this Contract, in whole or in part or in a timely or satisfactory manner. The institution of proceedings under any bankruptcy, insolvency, reorganization or similar law, by or against Contractor, or the appointment of a receiver or similar officer for Contractor or any of its property, which is not vacated or fully stayed within 30 days after the institution of such proceeding, shall also constitute a breach. If Contractor is debarred or suspended under §24-109-105, C.R.S. at any time during the term of this Contract, then such debarment or suspension shall constitute a breach.

B. "Business Day" means any day in which the State is open and conducting business, but shall not include Saturday, Sunday or any day on which the State observes one of the holidays as listed in §24-11-101(1) C.R.S.

C. "Chief Procurement Officer" means the individual to whom the Executive Director has delegated his or her authority pursuant to §24-102-202, C.R.S. to procure or supervise the procurement of all supplies and services needed by the state.

D. "CJI" means criminal justice information collected by criminal justice agencies needed for the performance of their authorized functions, including, without limitation, all information defined as criminal justice information by the U.S. Department of Justice, Federal Bureau of Investigation, Criminal Justice Information Services Security Policy, as amended and all Criminal Justice Records as defined under 24-72-302 C.R.S.

E. "Contract" means this agreement, including all attached Exhibits, all documents incorporated by reference, all referenced statutes, rules and cited authorities, and any future modifications thereto. For purposes of clarification and the removal of any doubt, subject to any future modifications thereto, the Signature and Cover Pages and Sections 1 through 21, as identified in the Table of Contents herein above, shall constitute the "main body" of this Contract exclusively.

F. "Contract Funds" means the funds that have been appropriated, designated, encumbered, or otherwise made available for payment by the State under this Contract.

G. "CORA" means the Colorado Open Records Act, §§24-72-200.1 et. seq., C.R.S.

H. "Deliverable" means the outcome to be achieved or output to be provided, in the form of a tangible object or software that is produced as a result of Contractor's Work that is intended to be delivered to the State by the Contractor.

I. "Effective Date" means the date on which this Contract is approved and signed by the Colorado State Controller or designee, as shown on the Signature Page for this Contract. If this Contract is for a Major Information Technology Project, as defined in §24-37.5-102(2.6), then Effective Date of this Contract shall be the later of the date on which this Contract is approved and signed by the State's Chief Information Officer or authorized delegate or the date on which this Contract is approved and signed by the State Controller or authorized delegate, as shown on the Signature and Cover Page for this Contract.

J. "End of Term Extension" means the time period defined in §2.D.

K. "Exhibits" means the exhibits and attachments included with this Contract as shown on the Signature and Cover Pages for this Contract..

L. "Extension Term" means the time period defined in §2.C.

M. "Goods" means any movable material acquired, produced, or delivered by Contractor as set forth in this Contract and shall include any movable material acquired, produced, or delivered by Contractor in connection with the Services.

N. "Incident" means any accidental or deliberate event that results in or constitutes an imminent threat of the unauthorized access, loss, disclosure, modification, disruption, or destruction of any communications or information resources of the State, which are included as part of the Work, as described in §§24-37.5-401, et. seq., C.R.S. Incidents include, without limitation, (i) successful attempts to gain unauthorized access to a State system or State Records regardless of where such information is located; (ii) unwanted disruption or denial of service; (iii) the unauthorized use of a State system for the processing or storage of data; or (iv) changes to State system hardware, firmware, or software characteristics without the State's knowledge, instruction, or consent.

O. "Initial Term" means the time period defined in §2.B.

P. "Party" means the State or Contractor, and "Parties" means both the State and Contractor.

Q. "PCI" means payment card information including any data related to credit card holders' names, credit card numbers, or other credit card information as may be protected by state or federal law.

R. "PHI" means any individually identifiable health information, transmitted or maintained in electronic or any form or medium, including but not limited to demographic information,, (i) that relates to the past, present or future physical or mental condition of an individual; the provision of health care to an individual; or the past, present or future payment for the provision of health care to an individual; and (ii) that identifies the individual or with respect to which there is a reasonable basis to believe the information can be used to identify the individual. PHI includes, but is not limited to, any information defined as Individually Identifiable Health Information by the federal Health Insurance Portability and Accountability Act.

S.. "PII" means personally identifiable information including, without limitation, any information maintained by the State about an individual that can be used to distinguish or trace an individual's identity, such as name, social security number, date and place of birth, mother's maiden name, or biometric records; and any other information that is linked or linkable to an individual, such as medical, educational, financial, and employment information. PII includes, but is not limited to, all information defined as personally identifiable information in §24-72-501

and 24-73-101, C.R.S. "PII" shall also mean "personal identifying information" as set forth in § 24-72-102, et. Seq., C.R.S.

T. "Services" means the services to be performed by Contractor as set forth in this Contract, and shall include any services to be rendered by Contractor in connection with the Goods.

U. "State Confidential Information" means any and all State Records not subject to disclosure under CORA. State Confidential Information shall include, but is not limited to, PII, PHI, PCI, Tax Information, CJI, Educational Records, Substance Use Disorder Information, and State personnel records not subject to disclosure under CORA. State Confidential Information shall not include information or data concerning individuals that is not deemed confidential but nevertheless belongs to the State, which has been communicated, furnished, or disclosed by the State to Contractor which (i) is subject to disclosure pursuant to CORA; (ii) is already known to Contractor without restrictions at the time of its disclosure to Contractor; (iii) is or subsequently becomes publicly available without breach of any obligation owed by Contractor to the State; (iv) is disclosed to Contractor, without confidentiality obligations, by a third party who has the right to disclose such information; or (v) was independently developed without reliance on any State Confidential Information.

V. "State Fiscal Rules" means the fiscal rules promulgated by the Colorado State Controller pursuant to §24-30-202(13)(a), C.R.S.

W. "State Fiscal Year" means a 12 month period beginning on July 1 of each calendar year and ending on June 30 of the following calendar year. If a single calendar year follows the term, then it means the State Fiscal Year ending in that calendar year.

X. "State Records" means any and all State data, information, and records, regardless of physical form, including, but not limited to, information subject to disclosure under CORA.

Y. "Subcontractor" means any third-parties engaged by Contractor to aid in performance of the Work.

Z. "Tax Information" means federal and State of Colorado tax information including, without limitation, federal and State tax returns, return information, and such other tax-related information as may be protected by federal and State law and regulation. Tax Information includes, but is not limited to all information defined as federal tax information in Internal Revenue Service Publication 1075.

AA. "Work" means the Goods delivered and Services performed pursuant to this Contract.

BB. "Work Product" means the tangible and intangible results of the Work, whether finished or unfinished, including drafts. Work Product includes, but is not limited to, documents, text, software (including source code), research, reports, proposals, specifications, plans, notes, studies, data, images, photographs, negatives, pictures, drawings, designs, models, surveys, maps, materials, ideas, concepts, know-how, and any other results of the Work. "Work Product" does not include any material that was developed prior to the Effective Date that is used, without modification, in the performance of the Work.

Any other term used in this Contract that is defined in an Exhibit shall be construed and interpreted as defined in that Exhibit.

4. STATEMENT OF WORK

Contractor shall complete the Work as described in this Contract and in accordance with the provisions of the Exhibits. The State shall have no liability to compensate Contractor for the delivery of any goods or the performance of any services that are not specifically set forth in this Contract.

5. PAYMENTS TO CONTRACTOR

A. Maximum Amount

Payments to Contractor are limited to the unpaid, obligated balance of the Contract Funds. The State shall not pay Contractor any amount under this Contract that exceeds the Contract Maximum for that term shown on the Signature and Cover Pages for this Contract.

B. Payment Procedures

i. Invoices and Payment

a. The State shall pay Contractor in the amounts and in accordance with the Exhibits.

b. Contractor shall initiate payment requests by invoice to the State, in a form and manner approved by the State. Invoicing is a material component of Contract performance and corresponding Deliverables. Invoices shall be due to the State within 45 days of work performed by the Contractor, unless otherwise stated in the Exhibits hereto. Invoicing shall be done accurately and per any specifications set forth in the Exhibits hereto. Time is of the essence in this regard. If Contractor fails to timely and/or properly invoice the State, the State may not be obligated to pay the bill resulting from said invoice. Failure to timely and/or properly invoice the State is a material breach of this Contract which would be cause for the State to refuse payment and/or terminate the contract on these grounds in whole or in part, at the State's discretion.

c. The State shall pay each invoice within 45 days following the State's receipt of that invoice, so long as the amount invoiced correctly represents Work completed by Contractor and previously accepted by the State during the term that the invoice covers. If the State determines that the amount of any invoice is not correct, then Contractor shall make all changes necessary to correct that invoice.

d. The acceptance of an invoice shall not constitute acceptance of any Work performed or deliverables provided under the Contract.

ii. Interest

Amounts not paid by the State within 45 days of the State's acceptance of the invoice shall bear interest on the unpaid balance beginning on the 45th day at the rate of 1% per month, as required by §24-30-202(24)(a), C.R.S., until paid in full; provided, however, that interest shall not accrue on unpaid amounts that the State disputes in writing. Contractor shall invoice the State separately for accrued interest on delinquent amounts, and the invoice shall reference the delinquent payment, the number of day's interest to be paid and the interest rate.

iii. Payment Disputes

If Contractor disputes any calculation, determination or amount of any payment, Contractor shall notify the State in writing of its dispute within 30 days following the earlier to occur of Contractor's receipt of the payment or notification of the determination or calculation of the payment by the State. The State will review the information presented by Contractor and may make changes to its determination based on this review. The calculation, determination or payment amount that results from the State's review shall not be subject to additional dispute under this subsection. No payment subject to a dispute under this subsection shall be due until after the State has concluded its review, and the State shall not pay any interest on any amount during the period it is subject to dispute under this subsection.

iv. Available Funds-Contingency-Termination

The State is prohibited by law from making commitments beyond the term of the current State Fiscal Year. Payment to Contractor beyond the current State Fiscal Year is contingent on the appropriation and continuing availability of Contract Funds in any subsequent year (as provided in the Colorado Special Provisions). If federal funds or funds from any other non-State funds constitute all or some of the Contract Funds the State's obligation to pay Contractor shall be contingent upon such non-State funding continuing to be made available for payment. Payments to be made pursuant to this Contract shall be made only from Contract Funds, and the State's liability for such payments shall be limited to the amount remaining of such Contract Funds. If State, federal or other funds are not appropriated, or otherwise become unavailable to

fund this Contract, the State may, upon written notice, terminate this Contract, in whole or in part, without incurring further liability. The State shall, however, remain obligated to pay for Services and Goods that are delivered and accepted prior to the effective date of notice of termination, and this termination shall otherwise be treated as if this Contract were terminated in the public interest as described in §2.E.

v. Option to Increase Maximum Amount

If the Signature and Cover Pages for this Contract show that the State has the Option to Increase or Decrease Maximum Amount, then the State, at its discretion, shall have the option to increase or decrease the statewide quantity of Goods and Services based upon the rates established in this Contract, and increase or decrease the maximum amount payable accordingly. In order to exercise this option, the State shall provide written notice to Contractor in a form substantially equivalent to §21 "Sample Option Letter." Delivery of Goods and performance of Services shall continue at the same rates and terms as described in this Contract. The State may include and incorporate a revised budget with the option letter, as long as the revised budget does not unilaterally change rates or terms specified in the Contract.

6. REPORTING - NOTIFICATION

A. Quarterly Reports.

In addition to any reports required pursuant to §17 or pursuant to any other Exhibit, for any contract having a term longer than three months, Contractor shall submit, on a quarterly basis, a written report specifying progress made for each specified performance measure and standard in this Contract. Such progress report shall be in accordance with the procedures developed and prescribed by the State. Progress reports shall be submitted to the State at the time or times specified by the State in this Contract, or, if no time is specified in this Contract, not later than five Business Days following the end of each calendar quarter.

B. Litigation Reporting

If Contractor is served with a pleading or other document in connection with an action before a court or other administrative decision making body, and such pleading or document relates to this Contract or may affect Contractor's ability to perform its obligations under this Contract, Contractor shall, within 5 days after being served, notify the State of such action and deliver copies of such pleading or document to the State's principal representative identified on the Signature and Cover Pages for this Contract.

C. Performance Outside the State of Colorado or the United States, §24-102-206 C.R.S.

To the extent not previously disclosed in accordance with §24-102-206, C.R.S., Contractor shall provide written notice to the State, in accordance with §15 and in a form designated by the State, within 20 days following the earlier to occur of Contractor's decision to perform Services outside of the State of Colorado or the United States, or its execution of an agreement with a Subcontractor to perform, Services outside the State of Colorado or the United States. Such notice shall specify the type of Services to be performed outside the State of Colorado or the United States and the reason why it is necessary or advantageous to perform such Services at such location or locations, and such notice shall be a public record. Knowing failure by Contractor to provide notice to the State under this section shall constitute a Breach of Contract. This section shall not apply if the Contract Funds include any federal funds.

7. CONTRACTOR RECORDS

A. Maintenance

Contractor shall maintain a file of all documents, records, communications, notes and other materials relating to the Work (the "Contractor Records"). Contractor Records shall include all documents, records, communications, notes and other materials maintained by Contractor that relate to any Work performed by Subcontractors, and Contractor shall maintain all records related to the Work performed by Subcontractors required to ensure proper performance of that Work. Contractor shall maintain Contractor Records until the last to occur of: (i) the date three years after the date this Contract expires or is terminated, (ii) final payment under this Contract is made, (iii) the resolution of any pending Contract matters, or (iv) if an audit is occurring, or Contractor has received notice that an audit is pending, the date such audit is completed and its findings have been resolved (the "Record Retention Period").

B. Inspection

Contractor shall permit the State, the federal government, and any duly authorized agent of a governmental entity, to audit, inspect, examine, excerpt, copy and transcribe Contractor Records during the Record Retention Period. Contractor shall make Contractor Records available during normal business hours at Contractor's office or place of business, or at other mutually agreed upon times or locations, upon no fewer than two Business Days' notice from the State, unless the State determines that a shorter period of notice, or no notice, is necessary to protect the interests of the State.

C. Monitoring

The State, the federal government, and any other duly authorized agent of a governmental agency, in its discretion, may monitor Contractor's performance of its obligations under this

Contract using procedures as determined by the State. The State shall monitor Contractor's performance in a manner that does not unduly interfere with Contractor's performance of the Work.

D. Final Audit Report

Contractor shall promptly submit to the State a copy of any final audit report of an audit performed on Contractor's records that relates to or affects this Contract or the Work, whether the audit is conducted by Contractor or a third party.

8. CONFIDENTIAL INFORMATION-STATE RECORDS

A. Confidentiality

Contractor shall keep confidential, and cause all Subcontractors to keep confidential, all State Records, unless those State Records are publicly available. Contractor shall not, without prior written approval of the State, use, publish, copy, disclose to any third party, or permit the use by any third party of any State Records, except as otherwise stated in this Contract, permitted by law or approved in writing by the State. Contractor shall provide for the security of all State Confidential Information in accordance with all policies promulgated by the Colorado Office of Information Security and all applicable laws, rules, policies, publications, and guidelines. If Contractor or any of its Subcontractors will or may receive the following types of data, Contractor or its Subcontractors shall provide for the security of such data according to the following: **(i)** the most recently promulgated IRS Publication 1075 for all Tax Information and in accordance with the Safeguarding Requirements for Federal Tax Information attached to this Contract as an Exhibit, if applicable, **(ii)** the most recently updated PCI Data Security Standard from the PCI Security Standards Council for all PCI, **(iii)** the most recently issued version of the U.S. Department of Justice, Federal Bureau of Investigation, Criminal Justice Information Services Security Policy for all CJI, and **(iv)** the federal Health Insurance Portability and Accountability Act for all PHI and the HIPAA Business Associate Agreement attached to this Contract, if applicable. Contractor shall immediately forward any request or demand for State Records to the State's Principal Representative.

B. Other Entity Access and Nondisclosure Agreements

Contractor may provide State Records to its agents, employees, assigns and Subcontractors as necessary to perform the Work, but shall restrict access to State Confidential Information to those agents, employees, assigns and Subcontractors who require access to perform their obligations under this Contract. Contractor shall ensure all such agents, employees, assigns, and Subcontractors sign agreements containing nondisclosure provisions at least as protective as those in this Contract, and that the nondisclosure provisions are in force at all times

the agent, employee, assign or Subcontractor has access to any State Confidential Information. Contractor shall provide copies of those signed nondisclosure provisions to the State upon execution of the nondisclosure provisions if requested by the State.

C. Use, Security, and Retention

Contractor shall use, hold and maintain State Confidential Information in compliance with any and all applicable laws and regulations only in facilities located within the United States, and shall maintain a secure environment that ensures confidentiality of all State Confidential Information. Contractor shall provide the State with access, subject to Contractor's reasonable security requirements, for purposes of inspecting and monitoring access and use of State Confidential Information and evaluating security control effectiveness. Upon the expiration or termination of this Contract, Contractor shall return State Records provided to Contractor or destroy such State Records and certify to the State that it has done so, as directed by the State. If Contractor is prevented by law or regulation from returning or destroying State Confidential Information, Contractor warrants it will guarantee the confidentiality of, and cease to use, such State Confidential Information.

D. Incident Notice and Remediation

If Contractor becomes aware of any Incident, Contractor shall notify the State immediately and cooperate with the State regarding recovery, remediation, and the necessity to involve law enforcement, as determined by the State. Unless Contractor can establish that Contractor and its Subcontractors are not the cause or source of the Incident, Contractor shall be responsible for the cost of notifying each person who may have been impacted by the Incident. After an Incident, Contractor shall take steps to reduce the risk of incurring a similar type of Incident in the future as directed by the State, which may include, but is not limited to, developing and implementing a remediation plan that is approved by the State, at no additional cost to the State. The State may adjust or direct modifications to this plan in its sole discretion, and Contractor shall make all modifications as directed by the State. If Contractor cannot produce its analysis and plan within the allotted time, the State, in its discretion, may perform such analysis and produce a remediation plan, and Contractor shall reimburse the State for the actual costs thereof. The State may, in its sole discretion and at Contractor's sole expense, require Contractor to engage the services of an independent, qualified, State-approved third party to conduct a security audit. Contractor shall provide the State with the results of such audit and evidence of Contractor's planned remediation in response to any negative findings.

E. Data Protection and Handling

Contractor shall ensure that all State Records and Work Product in the possession of Contractor or any Subcontractors are protected and handled in accordance with the requirements of this Contract, including the requirements of any Exhibits hereto, at all times.

F. Safeguarding PII

IF CONTRACTOR OR ANY OF ITS SUBCONTRACTORS WILL OR MAY RECEIVE PII UNDER THIS CONTRACT, CONTRACTOR SHALL PROVIDE FOR THE SECURITY OF SUCH PII, IN A MANNER AND FORM ACCEPTABLE TO THE STATE, INCLUDING, WITHOUT LIMITATION, STATE NON-DISCLOSURE REQUIREMENTS, USE OF APPROPRIATE TECHNOLOGY, SECURITY PRACTICES, COMPUTER ACCESS SECURITY, DATA ACCESS SECURITY, DATA STORAGE ENCRYPTION, DATA TRANSMISSION ENCRYPTION, SECURITY INSPECTIONS, AND AUDITS. CONTRACTOR SHALL BE A "THIRD-PARTY SERVICE PROVIDER" AS DEFINED IN §24-73-103(1)(I), C.R.S. AND SHALL MAINTAIN SECURITY PROCEDURES AND PRACTICES CONSISTENT WITH §§24-73-101 ET SEQ., C.R.S. IN ADDITION, AS SET FORTH IN § 24-74-102, ET. SEQ., C.R.S., CONTRACTOR, INCLUDING, BUT NOT LIMITED TO, CONTRACTOR'S EMPLOYEES, AGENTS AND SUBCONTRACTORS, AGREES NOT TO SHARE ANY PII WITH ANY THIRD PARTIES FOR THE PURPOSE OF INVESTIGATING FOR, PARTICIPATING IN, COOPERATING WITH, OR ASSISTING WITH FEDERAL IMMIGRATION ENFORCEMENT. IF CONTRACTOR IS GIVEN DIRECT ACCESS TO ANY STATE DATABASES CONTAINING PII, CONTRACTOR SHALL EXECUTE, ON BEHALF OF ITSELF AND ITS EMPLOYEES, THE CERTIFICATION DESCRIBED IN SECTION 21 BELOW ON AN ANNUAL BASIS CONTRACTOR'S DUTY AND OBLIGATION TO CERTIFY AS SET FORTH IN SECTION 21 BELOW SHALL CONTINUE AS LONG AS CONTRACTOR HAS DIRECT ACCESS TO ANY STATE DATABASES CONTAINING PII. IF CONTRACTOR USES ANY SUBCONTRACTORS TO PERFORM SERVICES REQUIRING DIRECT ACCESS TO STATE DATABASES CONTAINING PII, THE CONTRACTOR SHALL REQUIRE SUCH SUBCONTRACTORS TO EXECUTE AND DELIVER THE CERTIFICATION TO THE STATE ON AN ANNUAL BASIS, SO LONG AS THE SUBCONTRACTOR HAS ACCESS TO STATE DATABASES CONTAINING PII.

9. CONFLICTS OF INTEREST

A. Actual Conflicts of Interest

Contractor shall not engage in any business or activities, or maintain any relationships that conflict in any way with the full performance of the obligations of Contractor under this

Contract. Such a conflict of interest would arise when a Contractor or Subcontractor's employee, officer or agent were to offer or provide any tangible personal benefit to an employee of the State, or any member of his or her immediate family or his or her partner, related to the award of, entry into or management or oversight of Contract.

B. Apparent Conflicts of Interest

Contractor acknowledges that, with respect to this Contract, even the appearance of a conflict of interest shall be harmful to the State's interests. Absent the State's prior written approval, Contractor shall refrain from any practices, activities or relationships that reasonably appear to be in conflict with the full performance of Contractor's obligations under this Contract.

C. Disclosure to the State

If a conflict or the appearance of a conflict arises, or if Contractor is uncertain whether a conflict or the appearance of a conflict has arisen, Contractor shall submit to the State a disclosure statement setting forth the relevant details for the State's consideration. Failure to promptly submit a disclosure statement or to follow the State's direction in regard to the actual or apparent conflict constitutes a breach of this Contract.

D. Contractor acknowledges that all State employees are subject to the ethical principles described in §24-18-105, C.R.S. Contractor further acknowledges that State employees may be subject to the requirements of §24-18-105, C.R.S. with regard to this Contract.

10. INSURANCE

Contractor shall obtain and maintain, and ensure that each Subcontractor shall obtain and maintain, insurance as specified in this section at all times during the term of this Contract to the extent that such insurance policies are required as shown on the Signature and Cover Page for this Contract. All insurance policies required by this Contract shall be issued by insurance companies as approved by the State. These insurance requirements shall not be construed as caps or limitations on liability.

A. Workers' Compensation

Workers' compensation insurance as required by state statute, and employers' liability insurance covering all Contractor or Subcontractor employees acting within the course and scope of their employment.

B. General Liability

Commercial general liability insurance covering premises operations, fire damage, independent contractors, products and completed operations, blanket contractual liability, personal injury, and advertising liability with minimum limits as follows:

i. $1,000,000 each occurrence;

ii. $1,000,000 general aggregate;

iii. $1,000,000 products and completed operations aggregate; and

iv. $50,000 any one fire.

C. Automobile Liability

Automobile liability insurance covering any auto (including owned, hired and non-owned autos) with a minimum limit of $1,000,000 each accident combined single limit.

D. Protected Information

Liability insurance covering all civil, regulatory, and statutory damages, contractual damages, data breach management exposure, and all loss income or extra expense as a result of actual or alleged breach, violation or infringement of a right to privacy, consumer data protection law, confidentiality or other legal protection for personal information as well as State Confidential Information with minimum limits as follows:

i. $1,000,000 each occurrence; and

ii. $2,000,000 general aggregate.

iii. Notwithstanding sections D(i) and (ii) above, if Contractor has State Confidential Information for 10 or fewer individuals or revenues of $250,000 or less, Contractor shall maintain limits of not less than $50,000.

iv. Notwithstanding sections D(i) and (ii) above, if Contractor has State Confidential Information for 25 or fewer individuals or revenues of $500,000 or less, Contractor shall maintain limits of not less than $100,000.

E. Professional Liability Insurance

Professional liability insurance covering any damages caused by an error, omission or any negligent act with minimum limits as follows:

i. $1,000,000 each occurrence; and

ii. $1,000,000 general aggregate.

F. Crime Insurance

Crime insurance including employee dishonesty coverage with minimum limits as follows:

i. $1,000,000 each occurrence; and

ii. $1,000,000 general aggregate.

G. Cyber/Network Security and Privacy Liability

Liability insurance covering civil, regulatory, and statutory damages, contractual damages, data breach management exposure, and any loss of income or extra expense as a result of actual or alleged breach, violation or infringement of right to privacy, consumer data protection law, confidentiality or other legal protection for personal information, as well as State Confidential Information with minimum limits as follows:

i. $1,000,000 each occurrence; and

ii. $2,000,000 general aggregate.

H. Additional Insured

The State shall be named as additional insured on all commercial general liability policies (leases and construction contracts require additional insured coverage for completed operations) required of Contractor and Subcontractors.

I. Primacy of Coverage

Coverage required of Contractor and each Subcontractor shall be primary and noncontributory over any insurance or self-insurance program carried by Contractor or the State.

J. Cancellation

The above insurance policies shall include provisions preventing cancellation or non-renewal, except for cancellation based on non-payment of premiums, without at least 30 days prior notice to Contractor and Contractor shall forward such notice to the State in accordance with §15 within seven days of Contractor's receipt of such notice.

K. Subrogation Waiver

All insurance policies secured or maintained by Contractor or its Subcontractors in relation to this Contract shall include clauses stating that each carrier shall waive all rights of \

recovery under subrogation or otherwise against Contractor or the State, its agencies, institutions, organizations, officers, agents, employees, and volunteers.

L. Public Entities

If Contractor is a "public entity" within the meaning of the Colorado Governmental Immunity Act, §§24-10-101, et seq., C.R.S. (the "GIA"), Contractor shall maintain, in lieu of the liability insurance requirements stated above, at all times during the term of this Contract such liability insurance, by commercial policy or self-insurance, as is necessary to meet its liabilities under the GIA. If a Subcontractor is a public entity within the meaning of the GIA, Contractor shall ensure that the Subcontractor maintains at all times during the terms of this Contract, in lieu of the liability insurance requirements stated above, such liability insurance, by commercial policy or self-insurance, as is necessary to meet the Subcontractor's obligations under the GIA.

M. Certificates

Contractor shall provide to the State certificates evidencing Contractor's insurance coverage required in this Contract within seven Business Days following the Effective Date. Contractor shall provide to the State certificates evidencing Subcontractor insurance coverage required under this Contract within seven Business Days following the Effective Date, except that, if Contractor's subcontract is not in effect as of the Effective Date, Contractor shall provide to the State certificates showing Subcontractor insurance coverage required under this Contract within seven Business Days following Contractor's execution of the subcontract. No later than 15 days before the expiration date of Contractor's or any Subcontractor's coverage, Contractor shall deliver to the State certificates of insurance evidencing renewals of coverage. At any other time during the term of this Contract, upon request by the State, Contractor shall, within seven Business Days following the request by the State, supply to the State evidence satisfactory to the State of compliance with the provisions of this section.

11. BREACH OF CONTRACT

In the event of a Breach of Contract, the aggrieved Party shall give written notice of breach to the other Party. If the notified Party does not cure the Breach of Contract, at its sole expense, within 30 days after the delivery of written notice, the Party may exercise any of the remedies as described in §12 for that Party. Notwithstanding any provision of this Contract to the contrary, the State, in its discretion, need not provide notice or a cure period and may immediately terminate this Contract in whole or in part or institute any other remedy in the Contract in order to protect the public interest of the State; or if Contractor is debarred or suspended under §24-109-105, C.R.S., the State, in its discretion, need not provide notice or cure period and may terminate this Contract in whole or in part or institute any other remedy in this Contract as of the date that the debarment or suspension takes effect.

12. REMEDIES

A. State's Remedies

If Contractor is in breach under any provision of this Contract and fails to cure such breach, the State, following the notice and cure period set forth in §11, shall have all of the remedies listed in this section in addition to all other remedies set forth in this Contract or at law. The State may exercise any or all of the remedies available to it, in its discretion, concurrently or consecutively.

i. Termination for Breach of Contract

In the event of Contractor's uncured breach, the State may terminate this entire Contract or any part of this Contract. Contractor shall continue performance of this Contract to the extent not terminated, if any.

a. Obligations and Rights

To the extent specified in any termination notice, Contractor shall not incur further obligations or render further performance past the effective date of such notice, and shall terminate outstanding orders and subcontracts with third parties. However, Contractor shall complete and deliver to the State all Work not cancelled by the termination notice, and may incur obligations as necessary to do so within this Contract's terms. At the request of the State, Contractor shall assign to the State all of Contractor's rights, title, and interest in and to such terminated orders or subcontracts. Upon termination, Contractor shall take timely, reasonable and necessary action to protect and preserve property in the possession of Contractor but in which the State has an interest. At the State's request, Contractor shall return materials owned by the State in Contractor's possession at the time of any termination. Contractor shall deliver all completed Work Product and all Work Product that was in the process of completion to the State at the State's request.

b. Payments

Notwithstanding anything to the contrary, the State shall only pay Contractor for accepted Work received as of the date of termination. If, after termination by the State, the State agrees that Contractor was not in breach or that Contractor's action or inaction was excusable, such termination shall be treated as a termination in the public interest, and the rights and obligations of the Parties shall be as if this Contract had been terminated in the public interest under §2.E.

c. Damages and Withholding

Notwithstanding any other remedial action by the State, Contractor shall remain liable to the State for any damages sustained by the State in connection with any breach by Contractor, and the State may withhold payment to Contractor for the purpose of mitigating the State's damages until such time as the exact amount of damages due to the State from Contractor is determined. The State may withhold any amount that may be due Contractor as the State deems necessary to protect the State against loss including, without limitation, loss as a result of outstanding liens and excess costs incurred by the State in procuring from third parties replacement Work as cover.

ii. Remedies Not Involving Termination

The State, in its discretion, may exercise one or more of the following additional remedies:

a. Suspend Performance

Suspend Contractor's performance with respect to all or any portion of the Work pending corrective action as specified by the State without entitling Contractor to an adjustment in price or cost or an adjustment in the performance schedule. Contractor shall promptly cease performing Work and incurring costs in accordance with the State's directive, and the State shall not be liable for costs incurred by Contractor after the suspension of performance.

b. Withhold Payment

Withhold payment to Contractor until Contractor corrects its Work.

c. Deny Payment

Deny payment for Work not performed, or that due to Contractor's actions or inactions, cannot be performed or if they were performed are reasonably of no value to the state; provided, that any denial of payment shall be equal to the value of the obligations not performed.

d. Intellectual Property

If any Work infringes, or if the State in its sole discretion determines that any Work is likely to infringe, a patent, copyright, trademark, trade secret or other intellectual property right, Contractor shall, as approved by the State, (i) secure that right to use such Work for the State and Contractor; (ii) replace the Work with noninfringing Work or modify the Work so that it becomes noninfringing; or, (iii) remove any infringing Work and refund the amount paid for such Work to the State.

B. Contractor's Remedies

If the State is in breach of any provision of this Contract and does not cure such breach, Contractor, following the notice and cure period in §11 and the dispute resolution process in §14, shall have all remedies available at law and equity.

13. STATE'S RIGHT OF REMOVAL

The State retains the right to demand, at any time, regardless of whether Contractor is in breach, the immediate removal of any of Contractor's employees, agents, or subcontractors from the work whom the State, in its sole discretion, deems incompetent, careless, insubordinate, unsuitable, or otherwise unacceptable or whose continued relation to this Contract is deemed by the State to be contrary to the public interest or the State's best interest.

14. DISPUTE RESOLUTION

A. Initial Resolution

Except as herein specifically provided otherwise, disputes concerning the performance of this Contract which cannot be resolved by the designated Contract representatives shall be referred in writing to a senior departmental management staff member designated by the State and a senior manager designated by Contractor for resolution.

B. Resolution of Controversies

If the initial resolution described in §14.A fails to resolve the dispute within 10 Business Days, Contractor shall submit any alleged breach of this Contract by the State to the Procurement Official of Colorado Department of Human Services (CDHS) as described in §24-102-202(3), C.R.S. for resolution in accordance with the provisions of §24-106-109, C.R.S., and §§24-109-101.1 through 24-109-505, C.R.S., (the "Resolution Statutes"), except that if Contractor wishes to challenge any decision rendered by the Procurement Official, Contractor's challenge shall be an appeal to the Executive Director of the Department of Personnel and Administration, or their delegate, under the Resolution Statutes before Contractor pursues any further action as permitted by such statutes. Except as otherwise stated in this Section, all requirements of the Resolution Statutes shall apply including, without limitation, time limitations.

15. NOTICES AND REPRESENTATIVES

Each individual identified on the Signature and Cover Pages shall be the principal representative of the designating Party. All notices required or permitted to be given under this Contract shall be in writing, and shall be delivered (A) by hand with receipt required, (B) by certified or registered mail to such Party's principal representative at the address set forth on the Signature and Cover Pages for this Contract or (C) as an email with read receipt requested to the

principal representative at the email address, if any, set forth on the Signature and Cover Pages for this Contract. If a Party delivers a notice to another through email and the email is undeliverable, then, unless the Party has been provided with an alternate email contact, the Party delivering the notice shall deliver the notice by hand with receipt required or by certified or registered mail to such Party's principal representative at the address set forth below. Either Party may change its principal representative or principal representative contact information by notice submitted in accordance with this section without a formal amendment to this Contract. Unless otherwise provided in this Contract, notices shall be effective upon delivery of the written notice.

16. RIGHTS IN WORK PRODUCT AND OTHER INFORMATION

A. Work Product

i. Copyrights

To the extent that the Work Product (or any portion of the Work Product) would not be considered works made for hire under applicable law, Contractor hereby assigns to the State, the entire right, title, and interest in and to copyrights in all Work Product and all works based upon, derived from, or incorporating the Work Product; all copyright applications, registrations, extensions, or renewals relating to all Work Product and all works based upon, derived from, or incorporating the Work Product; and all moral rights or similar rights with respect to the Work Product throughout the world. To the extent that Contractor cannot make any of the assignments required by this section, Contractor hereby grants to the State a perpetual, irrevocable, royalty-free license to use, modify, copy, publish, display, perform, transfer, distribute, sell, and create derivative works of the Work Product and all works based upon, derived from, or incorporating the Work Product by all means and methods and in any format now known or invented in the future. The State may assign and license its rights under this license.

ii. Patents

In addition, Contractor grants to the State (and to recipients of Work Product distributed by or on behalf of the State) a perpetual, worldwide, no-charge, royalty-free, irrevocable patent license to make, have made, use, distribute, sell, offer for sale, import, transfer, and otherwise utilize, operate, modify and propagate the contents of the Work Product. Such license applies only to those patent claims licensable by Contractor that are necessarily infringed by the Work Product alone, or by the combination of the Work Product with anything else used by the State.

iii. Assignments and Assistance

Whether or not Contractor is under contract with the State at the time, Contractor shall execute applications, assignments, and other documents, and shall render all other reasonable assistance requested by the State, to enable the State to secure patents, copyrights, licenses and other intellectual property rights related to the Work Product. To the extent that Work Product would fall under the definition of "works made for hire" under 17 U.S.C.S. §101, the Parties intend the Work Product to be a work made for hire. Contractor assigns to the State and its successors and assigns, the entire right, title, and interest in and to all causes of action, either in law or in equity, for past, present, or future infringement of intellectual property rights related to the Work Product and all works based on, derived from, or incorporating the Work Product.

B. Exclusive Property of the State

Except to the extent specifically provided elsewhere in this Contract, all State Records, documents, text, software, (including source code), research, reports, proposals, specifications, plans, notes, studies, data, images, photographs, negatives, pictures, drawings, designs, models, surveys, maps, materials, ideas, concepts, know-how, and information provided by or on behalf of the State to Contractor are the exclusive property of the State (collectively, "State Materials"). Contractor shall not use, willingly allow, cause or permit Work Product or State Materials to be used for any purpose other than the performance of Contractor's obligations in this Contract without the prior written consent of the State. Upon termination of this Contract for any reason, Contractor shall provide all Work Product and State Materials to the State in a form and manner as directed by the State.

C. Exclusive Property of Contractor

Contractor retains the exclusive rights, title, and ownership to any and all pre-existing materials owned or licensed to Contractor including, but not limited to, all pre-existing software, licensed products, associated source code, machine code, text images, audio and/or video, and third-party materials, delivered by Contractor under the Contract, whether incorporated in a Deliverable or necessary to use a Deliverable (collectively, "Contractor Property"). Contractor Property shall be licensed to the State as set forth in this Contract or a State approved license agreement: (i) entered into as exhibits to this Contract; (ii) obtained by the State from the applicable third-party vendor; or (iii) in the case of open source software, the license terms set forth in the applicable open source license agreement.

17. STATEWIDE CONTRACT MANAGEMENT SYSTEM

If the maximum amount payable to Contractor under this Contract is $100,000 or greater, either on the Effective Date or at any time thereafter, this section shall apply. Contractor agrees to be governed by and comply with the provisions of §§24-106-103, 24-102-206, 24-106-106, and 24-106-107, C.R.S. regarding the monitoring of vendor performance and the reporting of contract performance information in the State's contract management system ("Contract Management System" or "CMS"). Contractor's performance shall be subject to evaluation and review in accordance with the terms and conditions of this Contract, Colorado statutes governing CMS, and State Fiscal Rules and State Controller Policies.

18. GENERAL PROVISIONS

A. Assignment

Contractor's rights and obligations under this Contract are personal and may not be transferred or assigned without the prior, written consent of the State. Any attempt at assignment or transfer without such consent shall be void. Any assignment or transfer of Contractor's rights and obligations approved by the State shall be subject to the provisions of this Contract

B. Subcontracts

Unless other restrictions are required elsewhere in this Contract, Contractor shall not enter into any subcontract in connection with its obligations under this Contract without providing notice to the State. The State may reject any such subcontract, and Contractor shall terminate any subcontract that is rejected by the State and shall not allow any Subcontractor to perform any Work after that Subcontractor's subcontract has been rejected by the State. Contractor shall submit to the State a copy of each such subcontract upon request by the State. All subcontracts entered into by Contractor in connection with this Contract shall comply with all applicable federal and state laws and regulations, shall provide that they are governed by the laws of the State of Colorado, and shall be subject to all provisions of this Contract.

C. Binding Effect

Except as otherwise provided in §18.A., all provisions of this Contract, including the benefits and burdens, shall extend to and be binding upon the Parties' respective successors and assigns.

D. Authority

Each Party represents and warrants to the other that the execution and delivery of this Contract and the performance of such Party's obligations have been duly authorized.

E. Captions and References

The captions and headings in this Contract are for convenience of reference only, and shall not be used to interpret, define, or limit its provisions. All references in this Contract to sections (whether spelled out or using the § symbol), subsections, exhibits or other attachments, are references to sections, subsections, exhibits or other attachments contained herein or incorporated as a part hereof, unless otherwise noted.

F. Counterparts

This Contract may be executed in multiple, identical, original counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.

G. Entire Understanding

This Contract represents the complete integration of all understandings between the Parties related to the Work, and all prior representations and understandings related to the Work, oral or written, are merged into this Contract. Prior or contemporaneous additions, deletions, or other changes to this Contract shall not have any force or effect whatsoever, unless embodied herein.

H. Digital Signatures

If any signatory signs this Contract using a digital signature in accordance with the Colorado State Controller Contract, Grant and Purchase Order Policies regarding the use of digital signatures issued under the State Fiscal Rules, then any agreement or consent to use digital signatures within the electronic system through which that signatory signed shall be incorporated into this Contract by reference.

I. Modification

Except as otherwise provided in this Contract, any modification to this Contract shall only be effective if agreed to in a formal amendment to this Contract, properly executed and approved in accordance with applicable Colorado State law and State Fiscal Rules. Modifications permitted under this Contract, other than contract amendments, shall conform to the policies issued by the Colorado State Controller.

J. Statutes, Regulations, Fiscal Rules, and Other Authority.

Any reference in this Contract to a statute, regulation, State Fiscal Rule, fiscal policy or other authority shall be interpreted to refer to such authority then current, as may have been changed or amended since the Effective Date of this Contract.

K. Order of Precedence

In the event of a conflict or inconsistency between this Contract and any Exhibits or attachments such conflict or inconsistency shall be resolved by reference to the documents in the following order of priority:

i. HIPAA Business Associate Agreement (if any).
ii. Federal Provisions (if any).
iii. Colorado Special Provisions in §19 of the main body of this Contract.
iv. Information Technology Provisions Exhibit (if any).
v. The provisions of the other sections of the main body of this Contract.
vi. PII Certification (if any)
viii. Any other Exhibit(s) shall take precedence in alphabetical order.

L. External Terms and Conditions

Notwithstanding anything to the contrary herein, the State shall not be subject to any provision included in any terms, conditions, or agreements appearing on Contractor's or a Subcontractor's website or any provision incorporated into any click-through or online agreements related to the Work unless that provision is specifically referenced in this Contract.

M. Severability

The invalidity or unenforceability of any provision of this Contract shall not affect the validity or enforceability of any other provision of this Contract, which shall remain in full force and effect, provided that the Parties can continue to perform their obligations under this Contract in accordance with the intent of the Contract.

N. Survival of Certain Contract Terms

Any provision of this Contract that imposes an obligation on a Party after termination or expiration of the Contract shall survive the termination or expiration of the Contract and shall be enforceable by the other Party.

O. Taxes

The State is exempt from federal excise taxes under I.R.C. Chapter 32 (26 U.S.C., Subtitle D, Ch. 32) (Federal Excise Tax Exemption Certificate of Registry No. 84-730123K) and from State and local government sales and use taxes under §§39-26-704(1), et seq. C.R.S.

(Colorado Sales Tax Exemption Identification Number 98-02565). The State shall not be liable for the payment of any excise, sales, or use taxes, regardless of whether any political subdivision of the state imposes such taxes on Contractor. Contractor shall be solely responsible for any exemptions from the collection of excise, sales or use taxes that Contractor may wish to have in place in connection with this Contract.

P. Third Party Beneficiaries

Except for the Parties' respective successors and assigns described in §18.A., this Contract does not and is not intended to confer any rights or remedies upon any person or entity other than the Parties. Enforcement of this Contract and all rights and obligations hereunder are reserved solely to the Parties. Any services or benefits which third parties receive as a result of this Contract are incidental to the Contract, and do not create any rights for such third parties.

Q. Waiver

A Party's failure or delay in exercising any right, power, or privilege under this Contract, whether explicit or by lack of enforcement, shall not operate as a waiver, nor shall any single or partial exercise of any right, power, or privilege preclude any other or further exercise of such right, power, or privilege.

R. CORA Disclosure

To the extent not prohibited by federal law, this Contract and the performance measures and standards required under §24-106-107, C.R.S., if any, are subject to public release through the CORA.

S. Standard and Manner of Performance

Contractor shall perform its obligations under this Contract in accordance with the highest standards of care, skill and diligence in Contractor's industry, trade, or profession.

T. Licenses, Permits, and Other Authorizations.

Contractor shall secure, prior to the Effective Date, and maintain at all times during the term of this Contract, at its sole expense, all licenses, certifications, permits, and other authorizations required to perform its obligations under this Contract, and shall ensure that all employees, agents and Subcontractors secure and maintain at all times during the term of their employment, agency or subcontract, all licenses, certifications, permits and other authorizations required to perform their obligations in relation to this Contract.

U. Indemnification

i. Applicability

This entire §18.U does not apply to Contractor if Contractor is a "public entity" within the meaning of the GIA.

ii. General Indemnification

Contractor shall indemnify, save, and hold harmless the State, its employees, agents and assignees (the "Indemnified Parties"), against any and all costs, expenses, claims, damages, liabilities, court awards and other amounts (including attorneys' fees and related costs) incurred by any of the Indemnified Parties in relation to any act or omission by Contractor, or its employees, agents, Subcontractors, or assignees in connection with this Contract.

iii. Confidential Information Indemnification

Disclosure or use of State Confidential Information by Contractor in violation of §8 may be cause for legal action by third parties against Contractor, the State, or their respective agents. Contractor shall indemnify, save, and hold harmless the Indemnified Parties, against any and all claims, damages, liabilities, losses, costs, expenses (including attorneys' fees and costs) incurred by the State in relation to any act or omission by Contractor, or its employees, agents, assigns, or Subcontractors in violation of §8.

iv. Intellectual Property Indemnification

Contractor shall indemnify, save, and hold harmless the Indemnified Parties, against any and all costs, expenses, claims, damages, liabilities, and other amounts (including attorneys' fees and costs) incurred by the Indemnified Parties in relation to any claim that any Deliverable, Good or Service, software, or Work Product provided by Contractor under this Contract (collectively, "IP Deliverables"), or the use thereof, infringes a patent, copyright, trademark, trade secret, or any other intellectual property right. Contractor's obligations hereunder shall not extend to the combination of any IP Deliverables provided by Contractor with any other product, system, or method, unless the other product, system, or method is **(a)** provided by Contractor or Contractor's subsidiaries or affiliates; **(b)** specified by Contractor to work with the IP Deliverables; **(c)** reasonably required in order to use the IP Deliverables in its intended manner and the infringement could not have been avoided by substituting another reasonably available product, system, or method capable of performing the same function; or **(d)** is reasonably expected to be used in combination with the IP Deliverables.

V. Accessibility

i. Contractor shall comply with and the Work Product provided under this Contract shall be in compliance with all applicable provisions of §§24-85-101, *et seq.*, C.R.S., and the *Accessibility Standards for Individuals with a Disability,* as established by the Governor's Office Of Information Technology (OIT), pursuant to Section §24-85-103 (2.5), C.R.S. Contractor shall also comply with all State of Colorado technology standards related to technology accessibility and with Level AA of the most current version of the Web Content Accessibility Guidelines (WCAG), incorporated in the State of Colorado technology standards.

ii. Contractor shall indemnify, save, and hold harmless the state, its employees, agents and assignees (collectively, the "Indemnified Parties"), against any and all costs, expenses, claims, damages, liabilities, court awards and other amounts (including attorneys' fees and related costs) incurred by any of the Indemnified Parties in relation to Contractor's failure to comply with §§24-85-101, *et seq.*, C.R.S., or the *Accessibility Standards for Individuals with a Disability* as established by the Office of Information Technology pursuant to Section §24-85-103 (2.5), C.R.S.

iii. The State may require Contractor's compliance to the State's Accessibility Standards to be determined by a third party selected by the State to attest to Contractor's Work Product and software is in compliance with §§24-85-101, *et seq.*, C.R.S., and the *Accessibility Standards for Individuals with a Disability* as established by the Office of Information Technology pursuant to Section §24-85-103 (2.5), C.R.S.

W. Other

i. Compliance with State and Federal Law, Regulations, & Executive Orders

Contractor shall comply with all State and, if Federal funding is involved, Federal law, regulations, executive orders, State and Federal Awarding Agency policies, procedures, directives, and reporting requirements at all times during the term of this Contract.

19. COLORADO SPECIAL PROVISIONS (COLORADO FISCAL RULE 3-3)

These Special Provisions apply to all contracts except where noted in italics.

A. STATUTORY APPROVAL. §24-30-202(1), C.R.S.

This Contract shall not be valid until it has been approved by the Colorado State Controller or designee. If this Contract is for a Major Information Technology Project, as defined in §24-37.5-102(2.6), C.R.S., then this Contract shall not be valid until it has been approved by the State's Chief Information Officer or designee.

B. FUND AVAILABILITY. §24-30-202(5.5), C.R.S.

Financial obligations of the State payable after the current State Fiscal Year are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available.

C. GOVERNMENTAL IMMUNITY.

Liability for claims for injuries to persons or property arising from the negligence of the State, its departments, boards, commissions committees, bureaus, offices, employees and officials shall be controlled and limited by the provisions of the Colorado Governmental Immunity Act, §24-10-101, et seq., C.R.S.; the Federal Tort Claims Act, 28 U.S.C. Pt. VI, Ch. 171 and 28 U.S.C. 1346(b), and the State's risk management statutes, §§24-30-1501, et seq. C.R.S. No term or condition of this Contract shall be construed or interpreted as a waiver, express or implied, of any of the immunities, rights, benefits, protections, or other provisions, contained in these statutes.

D. INDEPENDENT CONTRACTOR.

Contractor shall perform its duties hereunder as an independent contractor and not as an employee. Neither Contractor nor any agent or employee of Contractor shall be deemed to be an agent or employee of the State. Contractor shall not have authorization, express or implied, to bind the State to any agreement, liability or understanding, except as expressly set forth herein. Contractor and its employees and agents are not entitled to unemployment insurance or workers compensation benefits through the State and the State shall not pay for or otherwise provide such coverage for Contractor or any of its agents or employees. Contractor shall pay when due all applicable employment taxes and income taxes and local head taxes incurred pursuant to this Contract. Contractor shall (i) provide and keep in force workers' compensation and unemployment compensation insurance in the amounts required by law, (ii) provide proof thereof when requested by the State, and (iii) be solely responsible for its acts and those of its employees and agents.

E. COMPLIANCE WITH LAW.

Contractor shall strictly comply with all applicable federal and State laws, rules, and regulations in effect or hereafter established, including, without limitation, laws applicable to discrimination and unfair employment practices.

F. CHOICE OF LAW, JURISDICTION, AND VENUE.

Colorado law, and rules and regulations issued pursuant thereto, shall be applied in the interpretation, execution, and enforcement of this Contract. Any provision included or incorporated herein by reference which conflicts with said laws, rules, and regulations shall be null and void. All suits or actions related to this Contract shall be filed and proceedings held in the State of Colorado and exclusive venue shall be in the City and County of Denver.

G. PROHIBITED TERMS.

Any term included in this Contract that requires the State to indemnify or hold Contractor harmless; requires the State to agree to binding arbitration; limits Contractor's liability for damages resulting from death, bodily injury, or damage to tangible property; or that conflicts with this provision in any way shall be void ab initio. Nothing in this Contract shall be construed as a waiver of any provision of §24-106-109, C.R.S.

H. SOFTWARE PIRACY PROHIBITION.

State or other public funds payable under this Contract shall not be used for the acquisition, operation, or maintenance of computer software in violation of federal copyright laws or applicable licensing restrictions. Contractor hereby certifies and warrants that, during the term of this Contract and any extensions, Contractor has and shall maintain in place appropriate systems and controls to prevent such improper use of public funds. If the State determines that Contractor is in violation of this provision, the State may exercise any remedy available at law or in equity or under this Contract, including, without limitation, immediate termination of this Contract and any remedy consistent with federal copyright laws or applicable licensing restrictions.

I. EMPLOYEE FINANCIAL INTEREST/CONFLICT OF INTEREST. §§24-18-201 and 24-50-507, C.R.S.

The signatories aver that to their knowledge, no employee of the State has any personal or beneficial interest whatsoever in the service or property described in this Contract. Contractor has no interest and shall not acquire any interest, direct or indirect, that would conflict in any manner or degree with the performance of Contractor's services and Contractor shall not employ any person having such known interests.

J. VENDOR OFFSET AND ERRONEOUS PAYMENTS. §§24-30-202(1) and 24-30-202.4, C.R.S.

[Not applicable to intergovernmental agreements] Subject to §24-30-202.4(3.5), C.R.S., the State Controller may withhold payment under the State's vendor offset intercept system for debts owed to State agencies for: (i) unpaid child support debts or child support arrearages; (ii) unpaid balances of tax, accrued interest, or other charges specified in §§39-21-101, et seq.,

C.R.S.; (iii) unpaid loans due to the Student Loan Division of the Department of Higher Education; (iv) amounts required to be paid to the Unemployment Compensation Fund; and (v) other unpaid debts owing to the State as a result of final agency determination or judicial action. The State may also recover, at the State's discretion, payments made to Contractor in error for any reason, including, but not limited to, overpayments or improper payments, and unexpended or excess funds received by Contractor by deduction from subsequent payments under this Contract, deduction from any payment due under any other contracts, grants or agreements between the State and Contractor, or by any other appropriate method for collecting debts owed to the State.

20. DEPARTMENT OF EARLY CHILDHOOD PROVISIONS

A. Exclusion, Debarment and/or Suspension

Contractor represents and warrants that Contractor, its employees, agents, assigns, or Subcontractors, are not presently excluded from participation, debarred, suspended, proposed for debarment, declared ineligible, voluntarily excluded, or otherwise ineligible to participate in a "federal health care program" as defined in 42 U.S.C. § 1320a-7b(f) or in any other government payment program by any federal or State of Colorado department or agency. If Contractor, its employees, agents, assigns, or Subcontractors, are excluded from participation, or becomes otherwise ineligible to participate in any such program during the term of this Contract, Contractor shall notify the State in writing within three (3) days after such event. Upon the occurrence of such event, whether or not such notice is given to Contractor, the State may immediately terminate this Contract.

B. Emergency Planning

If Contractor provides Work that is an extension of State work performed as part of the State of Colorado Emergency Operations Plan or for a publicly funded safety net program, as defined by C.R.S. § 24-33.5-701 et seq., Contractor shall perform the Work in accordance with the State's Emergency Operations Plan or continuity of operations plan in the event of an emergency. If requested, Contractor shall provide a plan and reporting information to ensure compliance with the State's Emergency Operations Plan and C.R.S. § 24-33.5-701 et seq.

C. Restrictions on Public Benefits

If applicable, Contractor shall comply with C.R.S. §§ 24-76.5-101 – 103 exactly as the State is required to comply with C.R.S. §§ 24-76.5-101 – 103.

D. Discrimination

Contractor shall not:

i. discriminate against any person on the basis of gender, race, ethnicity, religion, national origin, age, sexual orientation, gender identity, citizenship status, education, disability, socio-economic status, or any other identity.

ii. exclude from participation in, or deny benefits to any qualified individual with a disability, by reason of such disability.

Any person who thinks he/she has been discriminated against as related to the performance of this Contract has the right to assert a claim, Colorado Civil Rights Division, C.R.S. §24-34-301, et seq.

E. Criminal Background Check

Pursuant to C.R.S. §27-90-111 and CDHS Policy VI-2.4, any independent contractor, and its agent(s), who is designated by the Executive Director or the Executive Director's designee to be a contracting employee under C.R.S. §27-90-111, who has direct contact with vulnerable persons in a state-operated facility, or who provides state-funded services that involve direct contact with vulnerable persons in the vulnerable person's home or residence, shall:

i. submit to and successfully pass a criminal background check, and

ii. report any arrests, charges, or summonses for any disqualifying offense as specified by C.R.S. §27-90-111 to the State.

Any Contractor or its agent(s), who does not comply with C.R.S. §27-90-111 and CDHS Policy VI-2.4, may, at the sole discretion of the State, be suspended or terminated.

F. Fraud Policy

Contractor shall comply with the current CDHS Fraud Policy.

G. C-Stat - Performance Based Program Analysis and Management Strategy (C-Stat Strategy)

Without any additional cost to the State, Contractor shall collect and maintain Contract performance data, as determined solely by the State. Upon request, Contractor shall provide the Contract performance data to the State. This provision does not allow the State to impose unilateral changes to performance requirements.

H. COVID-19 Pandemic

CDEC operates many facilities across the State and with regard to the COVID-19 Pandemic, Contractor may be subject to local or state public health orders, Department policy, individual facility policy, or any other requirement that could impose additional requirements on the Contractor. If so, Contractor shall promptly comply upon notice.

21. THIRD PARTY CERTIFICATION FOR ACCESS TO PII THROUGH A DATABASE OR AUTOMATED NETWORK

Pursuant to § 24-74-105, C.R.S, if Contractor is to be granted access to Personal Identifying Information through a database or automated network that is not publicly available information, Contractor certifies, and will certify annually, under penalty of perjury that Contractor has not and will not use or disclose any Personal Identifying Information, as defined by § 24-74-102(1), C.R.S., for the purpose of investigating for, participating in, cooperating with, or assisting Federal Immigration Enforcement, including the enforcement of civil immigration laws, and the Illegal Immigration and Immigrant Responsibility Act, which is codified at 8 U.S.C. §§ 1325 and 1326, unless required to do so to comply with Federal or State law, or to comply with a court-issued subpoena, warrant or order.

If Contractor's agents, employees, assigns or Subcontractors require certification pursuant to § 24-74-105, C.R.S., Contractor shall require annually that its agents, employees, assigns or Subcontractors sign and date the following certifications as applicable, which shall be made available to the State upon request:

> **For an individual:** *Pursuant to § 24-74-105, C.R.S., I hereby certify under the penalty of perjury that I have not and will not use or disclose any Personal Identifying Information, as defined by § 24-74-102(1), C.R.S., for the purpose of investigating for, participating in, cooperating with, or assisting Federal Immigration Enforcement, including the enforcement of civil immigration laws, and the Illegal Immigration and Immigrant Responsibility Act, which is codified at 8 U.S.C. §§ 1325 and 1326, unless required to do so to comply with Federal or State law, or to comply with a court-issued subpoena, warrant or order.*
>
> **For and entity/organization:** *Pursuant to § 24-74-105, C.R.S., I, _____, on behalf of _____ (legal name of entity / organization) (the "Organization"), hereby certify under the penalty of perjury that the Organization has not and will not use or disclose any Personal Identifying Information, as defined by § 24-74-102(1), C.R.S., for the purpose of investigating for, participating in, cooperating with, or assisting Federal Immigration Enforcement, including the enforcement of civil immigration laws, and the Illegal Immigration and Immigrant Responsibility Act, which is codified at 8 U.S.C. §§ 1325 and 1326, unless required to do so to comply with Federal or State law, or to comply with a court-issued subpoena, warrant or order.*
>
> *I hereby represent and certify that I have full legal authority to execute this certification on behalf of the Organization.*

SAMPLE OPTION LETTER (IF APPLICABLE)

State Agency Insert Department's or IHE's Full Legal Name	**Option Letter Number** Insert the Option Number (e.g. "1" for the first option)
Contractor Insert Contractor's Full Legal Name, including "Inc.", "LLC", etc...	**Original Contract Number** Insert CMS number or Other Contract Number of the Original Contract
Current Contract Maximum Amount Initial Term State Fiscal Year 20xx $0.00 Extension Terms State Fiscal Year 20xx $0.00 State Fiscal Year 20xx $0.00 State Fiscal Year 20xx $0.00 State Fiscal Year 20xx $0.00 Total for All State Fiscal Years $0.00	**Option Contract Number** Insert CMS number or Other Contract Number of this Option **Contract Performance Beginning Date** Month Day, Year **Current Contract Expiration Date** Month Day, Year

1. OPTIONS:

A. Option to extend for an Extension Term
B. Option to change the quantity of Goods under the Contract
C. Option to change the quantity of Services under the Contract
D. Option to modify Contract rates
E. Option to initiate next phase of the Contract

2. REQUIRED PROVISIONS:

A. For use with Option 1(A): In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option for an additional term, beginning Insert start date and ending on the current contract expiration date shown above, at the rates stated in the Original Contract, as amended.

B. For use with Options 1(B and C): In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option to Increase/Decrease the quantity of the Goods/Services or both at the rates stated in the Original Contract, as amended.

C. For use with Option 1(D): In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option to modify the Contract rates specified in Exhibit/Section Number/Letter. The Contract rates attached to this Option Letter replace the rates in the Original Contract as of the Option Effective Date of this Option Letter.

D. For use with Option 1€: In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option to initiate Phase indicate which Phase: 2, 3, 4, etc, which shall begin on Insert start date and end on Insert ending date at the cost/price specified in Section Number.

E. For use with all Options that modify the Contract Maximum Amount: The Contract Maximum Amount table on the Contract's Signature and Cover Page is hereby deleted and replaced with the Current Contract Maximum Amount table shown above.

3. Option Effective Date:

The effective date of this Option Letter is upon approval of the State Controller or , whichever is later.

STATE OF COLORADO INSERT-Name of Agency or IHE INSERT-Name & Title of Head of Agency or IHE SAMPLE ONLY – DO NOT SIGN By: Name & Title of Person Signing for Agency or IHE Date: SAMPLE ONLY – DO NOT SIGN	In accordance with §24-30-202 C.R.S., this Option is not valid until signed and dated below by the State Controller or an authorized delegate. **STATE CONTROLLER** SAMPLE ONLY – DO NOT SIGN Name of Agency or IHE Delegate-Please delete if contract will be routed to OSC for approval Option Effective Date: SAMPLE ONLY – DO NOT SIGN

COLORADO
Department of Early Childhood

Exhibit A

STATEMENT OF WORK (SOW)
UNIVERSAL PRESCHOOL PROGRAM (UPK)

Gunnison County
220 N. Spruce Street
GUNNISON, CO 81230

UPON EXECUTION – JUNE 30, 2023

INTRODUCTION/BACKGROUND

Pursuant to House Bill 22-1295 subsection 26.5-2-101, Local Coordinating Organizations (LCOs) shall be selected by the Colorado Department of Early Childhood (CDEC) in order to support access to and equitable delivery of early childhood and family support programs and services, identify gaps in service, foster partnerships, create alignment among the public and private providers and agencies within the Coordinating that serve families and children, and establish a comprehensive, locally supported plan for providing early childhood and family support programs and services equitably within the community.

SCOPE OF WORK

The development and implementation of a Community Plan that shall at a minimum include the following:

1) Counties/Communities to be served as the LCO for early childhood and family support programs and services provided to children and families within the community: See Exhibit B - Application
2) Develop a unified plan with community partners for the successful rollout of Universal Pre-School (UPK) and longer-term birth to five goals for delivery of comprehensive early childhood services and supports for the catchment area. The Plan and subsequent updates are subject to review and approval by CDEC
    a. Initial plan and budget for the FY 22-23 is due on October 31, 2022
    b. LCO shall annually review and revise the community plan to ensure the plan continues to accurately reflect the early childhood and family support programs and services within the community and is relevant and effective in meeting families' needs for early childhood and family support programs and services.
    c. In creating, reviewing, and revising the community plan, the LCO shall solicit and consider input from families, providers, members of the early childhood and family support workforce, local early childhood councils, local and tribal agencies, local governments, and the business community within the community.
3) LCO shall work with entities within the community, including the entities specified in section 26.5-2-103 (2)(c) of the legislation, to implement the community plan
4) Plan and provide outreach for early childhood and family support programs and services with other efforts to provide holistic services for families, including food, cash assistance, and health care
5) During year one the Community Plan shall provide enrollment for Universal Pre-school as a priority and add other childhood and family support programs as applicable
6) Schedule and coordinate with area stakeholders and serve as the local resource for family access to quality early care and education.
7) Strengthen the local early childhood system by supporting providers, growing capacity, and increasing access
8) Plan for the allocation of equitable funding in the community, with consideration of a parent’s choice of provider

9) Coordinate the program application and enrollment process for early childhood programs for both families and providers and across all participating entities within the community to facilitate the greatest practicable degree of family access to early childhood and family support programs
10) Subject to the availability and enrollment capacity of preschool providers in the community, provide universal access, in alignment with family choice, to high-quality school- and community-based preschool providers within the community for children in the year before eligibility for kindergarten
11) Manage a mixed delivery system of pre-school providers
12) Allocate, in coordination with local and tribal agencies, when applicable, local early childhood funding and state preschool program funding to public and private providers within the community, based on the community plan, and ensure, to the greatest extent possible, that children who are in low-income families and meet qualifying factors are prioritized to receive early childhood and family support programs and services
13) Support and ensure the availability of high-quality early childhood care and education for all children, including supporting access to training and support for members of the early childhood workforce
14) Increase over time the capacity of high-quality early childcare and education programs within the community to better meet family and community needs
15) Support public and private providers in recruiting, page 33-house bill 22-1295 developing, and retaining within the community a quality early childhood workforce that is culturally and linguistically relevant to the community
16) Work with providers in the community to ensure the collection and reporting to the department of key systems level data, as required by department rules, in a manner that minimizes duplication and the burden on families and providers and ensures compliance with all applicable privacy protections
17) Comply with department rules, if any, in implementing the community plan and the duties described in this section
18) Comply with any statutory auditing requirements that apply to the LCO
19) Comply with any other provisions included in the contract.

PERIOD OF PERFORMANCE

Upon Execution – June 30, 2023

WORK PLAN

Work Plan					
OUTCOMES, BENCHMARKS, AND MILESTONES					
Outcome statement:	**LCO shall coordinate and implement local community access to Universal Pre-School (UPK) as part of the Community Plan**				
Key Activity A: Universal Pre-School access implementation Plan					
Tasks	**Time Period**	**Deliverable**	**Measurement**	**Person(s) Responsible**	**Budget Category**
Engage with local agencies and community stakeholders	October 2022	Input received from local stakeholders	Schedule and implement at least 3 meetings and/or gatherings during the reporting period regarding Universal pre-school enrollment plans.	Coordinator	Personnel, Indirect and Operating Costs
Present for approval UPK community allocation plan	December 2022	Plan for UPK community allocation plan reviewed and approved by CDEC	Approval from CDEC staff for UPK allocation plan to move forward	Coordinator and CDEC staff	All categories
Universal Pre-School enrollment implementation	June 2023	Universal Pre-School enrollment plan fully integrated and running	Full UPK enrollment implementation	Coordinator	All Categories

SCHEDULE/MILESTONES

Provide a completed comprehensive Community Plan by November 1, 2022.

ACCEPTANCE CRITERIA

The acceptance of all deliverables shall reside with the Colorado Department of Early Childhood (CDEC), Universal Preschool Program (UPK). The designated program manager shall monitor all deliverables in order to ensure the completeness of each stage of the project and that the scope of work has been met. The CDEC program manager shall either sign off on the approval, or reply to the vendor, in writing, advising what tasks must still be accomplished.

REQUEST FOR APPLICATIONS FOR EARLY CHILDHOOD LOCAL COORDINATING ORGANIZATIONS (LCOs)

Paper applications can be mailed to entities upon request. Please submit requests for a paper application to cdec@state.co.us

Click here to scroll down to a map of catchment areas and a school district guide

Do you need support with this application?

The Early Childhood Transition Team is here to help. We are offering virtual office hours, during which we will be available to answer your questions. Office hours will take place via Google Meet every Monday at 12:30pm and every Wednesday at 5:00pm through June 20.

Click here to join our Monday afternoon office hours

Click here to join our Wednesday evening office hours

For quick questions, please email cdec@state.co.us

For more information, visit this FAQ document and our website at cdec.colorado.gov/local-coordinating-organizations

SECTION I- OVERVIEW

A. The Establishment of Local Coordinating Organizations

With increased funding through the passage of Proposition EE and bold early childhood initiatives led by Governor Jared Polis, Colorado is in a pivotal position to transform its entire early childhood landscape. In July of 2022, the Colorado Department of Early Childhood (CDEC) will officially open and will be charged with overseeing this early childhood system, including the implementation of 10 hours of universal, voluntary preschool by July 2023, for children in the year before kindergarten.

Currently, Colorado is in the process of re-envisioning its infrastructure (e.g., leadership, capacity, workforce, resources, partnerships) to successfully launch a program of this scale. HB 22-1295 lays a foundation for this infrastructure by authorizing the creation of Local Coordinating Organizations (LCO) in all regions of the state. To ensure that community voices are elevated and local partnerships are fostered, LCOs will serve as CDEC's partners in each area of the state and will implement the state's early childhood vision in accordance with their local context.

B. Expectations for LCOs

Through this Request for Applications (RFA), CDEC is seeking to identify and support Local Coordinating Organizations (LCOs) for the three-year period beginning July 1, 2022, continuing through June 30, 2025. The satisfactory execution of responsibilities

during year one (2022-2023) is a requirement to continue agency designation and funding for year two (2023-2024) and year three (2024-2025).

At a high level, in their community, LCOs are charged to:

- Develop a unified plan with community partners for the successful rollout of UPK and longer term birth to five goals for comprehensive early childhood services and supports for the catchment area
- Coordinate, at a minimum, enrollment for universal preschool in year one, adding other early childhood and family support programs as able
- Serve as a local resource for family access to quality early care and education from birth to five and beyond
- Engage with all community partners and stakeholders
- Strengthen the local early childhood system by supporting providers, growing capacity, and increasing access
- Plan for the allocation of equitable funding in the community, with consideration of a parent's choice of provider*
- Administer additional functions related to early childhood as applicable

**Please note that the Department will administer funds directly to providers, unless the LCO explicitly requests and demonstrates the ability to serve this role (see page 7).*

To fulfill this charge, LCOs must complete an annual community plan that describes their strategy to:

- Ensure as many families as possible can access early childhood programs and services for which they are eligible, from birth to age five and beyond
- Ensure mixed delivery through the recruitment of both school- and community-based partners, as well as family child care providers and other participating entities
- Allocate per-child slots equitably across sites and programs
- Address capacity needs and assist in aligning all available resources with community demand
- Allow families as much choice as possible in their selection of child care providers
- Coordinate, at a minimum, enrollment for universal preschool in year one, adding other early childhood programs as able

At a minimum, this community plan includes the following deliverables:

1. Annual unduplicated count of all children served, with waiting list, vacancies, and family demand as available

2. Unified funding request for catchment area
3. Recruitment and enrollment plan
4. Budgets for all applicable funds, including administration
5. Initial, long term plans for coordinating other early childhood and family support services

A more thorough list of responsibilities for LCOs can be found in HB 22-1295 and are outlined in more detail in the draft LCO agreement linked here (for informational purposes only - you do not need to submit this agreement at this stage). CDEC will provide ongoing support to guide and assist LCOs with executing these responsibilities. CDEC will monitor LCOs and review all deliverables to determine if adequate implementation of the outlined responsibilities is occurring and to provide technical assistance, partnerships, and support in accordance with each community's needs. Over time, as the needs of Colorado families change and the state's early childhood infrastructure continues to develop, expectations for LCOs may shift and expand to best align with community needs.

C. Funding

Because the size of the catchment area and complexity of work will vary for LCOs, not every entity will receive the same amount of funding. LCOs may receive various types of funding from CDEC including administrative funds.

- Administrative funding is the funding given to LCOs to perform their roles. This funding will account for the complexity of work for the LCO in their community. The details for this funding are forthcoming, but we expect to be able to accommodate reasonable requests such as funding to hire staff support, to add technological infrastructure, or other administrative purposes.
- Per-child funding will be allocated by CDEC based on the unified funding request submitted as part of the community plan.

SECTION II- APPLICATION AND SELECTION PROCESS

A. Eligible Applicants

Per HB 22-1295, any public agency or Colorado-based nonprofit organization may apply, including newly formed organizations, strategic partnerships between organizations, or other locally determined innovations. To account for the diversity of Colorado's regions and community based leadership, the LCOs will not necessarily be the same type of entity in every corner of the state.

B. How to Apply

The LCO Application has three parts, which can be accessed on the CDEC website. Those

interested in applying must complete the Application and any attachments, and submit as one document by *June 20, 2022,* to *cdec@state.co.us.* Applicants may also mail the complete application, including attachments, to CDEC at 1575 Sherman Street, Denver, CO 80203. The application packet must be received by the deadline.

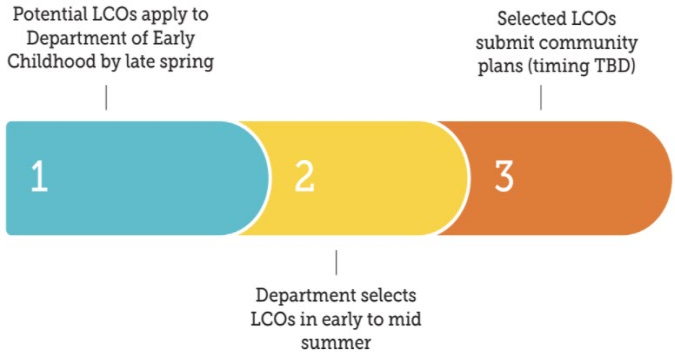
Part 1 – LCO Applicant Profile
Complete the LCO Applicant Profile, which includes requests for adjustments to catchment area of coverage.
Part 2 – Rationale and Evidence for Designation as LCO
Use the questions in this section to describe why your organization is suited to serve as the LCO for your community.
Part 3 – Partner Support
As part of the application, applicants must have the support of local partners in their community. In accordance with HB 22-1295, applicants must have the support of (at a minimum) families, providers, Early Childhood Council, local and tribal agencies, school districts, charter schools, and local government within the community. Applicants may include more organizations, such as Administrative Units, community nonprofits, intermediary organizations, etc.

C. Application Instructions, Deadline and Other Important Dates
Complete the application, which can be done using a PDF reader (e.g., Adobe Acrobat). Individuals without access to a PDF reader can request a Google- or Word-Document version of this application via email to cdec@state.co.us. Please include the application, with letters of support (or signatures on a single letter of support) either included in this file or attached in a separate file. An electronic copy of the application file must be sent via email to *cdec@state.co.us by 4:30 PM on Monday, June 20, 2022. Please indicate that this is an LCO application in the subject line.*

May 11, 2022	Application Template released
Mondays & Wednesdays beginning May 9	Informational Q & A sessions for interested applicants
June 20, 2022	Applications must be submitted by 4:30pm to *cdec@state.co.us*
July 15, 2022	Applicants notified of selection

D. Selection Process

All applications will be reviewed for completeness and the review will determine whether the applicant has the capacity to fulfill LCO responsibilities. Interviews or additional application rounds may be conducted as part of the selection process. Successful applicants will be notified via email by July 15.



Selection Criteria:

- Quality and efficiency of the applicant's proposed operating model and the likelihood the applicant will have the capacity, experience, and support to successfully fulfill the responsibilities and duties of an LCO. Specifically, the capacity to:
  - Support families in applying for early childhood and family support programs and services birth to five and beyond, where appropriate
  - Understand local family demand for universal preschool programming
  - Equitably match parents to preschool providers for the universal preschool program through a mixed delivery system that, to the fullest extent practicable, accommodates family choice
- Demonstrated community partnerships and support, and the feasibility and quality of the applicant's plan to coordinate with other entities within the proposed community

APPLICATION

Definitions

- *Community: Catchment area for which the LCO is designated*
- *Community Partner: All early childhood partners within the catchment area for which the LCO is designated, including but not limited to ECCs, counties, school districts, child care providers, Head Start, CCR&R, FRCs, BOCES, AUs, advisory councils. Community partners will not be the same for every LCO but should be inclusive and representative of the local landscape.*

PART 1: LCO APPLICANT PROFILE

Complete the following questions:

LCO Entity or Partnership Entities Gunnison-Hinsdale Early Childhood Council
Mailing Address 220 N. Spruce Street, Gunnison, CO 81230
Physical Address 220 N. Spruce Street, Gunnison, CO 81230
Primary Contact Name Lana Athey
Primary Contact Title Gunnison-Hinsdale Early Childhood Council Co-Coordinator
Telephone 970-641-3244
Email lathey@gunnisoncounty.org

For which catchment area are you applying? Please see catchment area chart and map, where the name and boundary of each catchment area is indicated.

Gunnison-Hinsdale Catchment Area

If you have significant concerns about the boundaries of your catchment area, or if you are requesting to partner with an LCO applicant in another catchment area, please detail that information here. Note that requests cannot result in a school district being split into multiple catchment areas.

PART 2 – RATIONALE AND EVIDENCE FOR DESIGNATION AS LCO

Use this section to provide a brief justification for your organization to be designated as the LCO for your community.

Describe your organizational capacity, or the capacity of your LCO partnership, to serve as LCO in your community.

Please include any history of successfully completing similar roles in your community in your response. Note that administrative funding will be available to support LCO capacity. (500 words or less)

The Gunnison-Hinsdale Early Childhood Council (GHECC) was brought to our community in July of 2007 by Gunnison County's Department of Health and Human Services Department (DHHS) in order to improve local early childhood services and educational opportunities for children in these counties. The GHECC works in conjunction with Early Childhood Councils across Colorado to address the goals of HB 07-1062 which expresses a statewide need for increasing and sustaining the quality, accessibility, capacity, and affordability of services for children and their parents to help parents raise their children to be successful at

In reflecting on the roles and responsibilities of an LCO, what do you see as your organization's greatest strength? What will require the most support or growth for your organization? *(500 words or less)*

Since 2008 the GHECC has been working with various community partners to strengthen the early childhood systems in Gunnison and Hinsdale Counties. The Council already enjoys a strong partnership with licensed child care providers, the Gunnison Watershed RE1J school District, the Hinsdale County School District, Gunnison County, Town of Crested Butte, City of Gunnison, Gunnison County Family Advocacy and Support Team, Gunnison County Juvenile services, and other family serving agencies in the community. The Council strongly believes that we have already developed a strong foundation with partner agencies to ensure that Universal Preschool is rolled out in a well thought out manner in the communities

Why are you applying for the specific catchment area you indicated in Part 1? *(250 words or less)*

The Council is applying for the Gunnison-Hinsdale catchment area because this area is our Early Childhood Council's catchment area.

Briefly describe your history or future plans to foster collaboration between community partners in your proposed catchment area and elevate the perspectives and experiences of families and providers. *In accordance with HB 22-1295, please reference your plans to coordinate with, at a minimum, Administrative Units, ECCs, Head Start Agencies, FRCs, and county departments of human services for the administration of CCCAP.*

As mentioned previously the GHECC is housed under Gunnison County Department of Health and Human Services. Gunnison County is the Council's fiscal sponsor and the County's Finance Department processes all invoices and administers payroll for all GHECC staff. One of the Co-Coordinators of the GHECC also serves as Gunnison County's Community Services Supervisor who oversees the Gunnison and Hinsdale Counties Colorado Child Care Assistance Program. This arrangement allows for bette coordination of child care tuition assistance services and helping families to navigate various funding streams for their care needs. The GHECC will work closely

CDEC will administer funding to providers, unless LCOs have a demonstrated ability to do so themselves, and request the authority to manage provider payments. If your organization wishes to be responsible for the distribution and administration of public funding within your community, please describe your history and capacity to administer payments to providers. Otherwise you may leave this section blank. *(350 words or less)*

Please indicate your plan to ensure the availability of a mixed delivery system and the equitable allocation of funding among preschool providers based on family choice. If you are a direct service provider, please address your plan to ensure there are no conflicts of interest in serving this role. *(250 words or less)*

The GHECC plans to engage ALL licensed child care providers in Gunnison and Hinsdale Counties in the upcoming year and encourage them to participate in Universal Preschool to ensure that all families with 4 year old children have access to the program regardless of where they choose to enroll their children in care. We do anticipate that some of our local home providers will not be interested in participating in Universal Preschool and our Council is planning to hold special meetings for providers that might be apprehensive about being a UPK provider to discuss the benefits for the provider and the families that they serve.

PART 3 – PARTNER SUPPORT

As part of the application, applicants must have the support of local partners in their community. In accordance with HB 22-1295, applicants must have the support of (at a minimum) families, providers, Early Childhood Council, local and tribal agencies, school districts, charter schools, and local government within the community. Applicants may include more

organizations, such as Administrative Units, community nonprofits, intermediary organizations, etc.

Letters of support or signatures on a single letter of support may be used to indicate notification of and endorsement of application. Letters should include contact information if any follow up is needed as part of the application process. Please compile all letters into one document, include the partner's name along with each letter or signature, and attach it along with this application.

Please submit your completed application and letters of support as an email attachment to cdec@state.co.us by June 20, 2022.

Do you need support with this application?

The Early Childhood Transition Team is here to help. We are offering virtual office hours, during which we will be available to answer your questions. Office hours will take place via Google Meet every Monday at 12:30pm and every Wednesday at 5:00pm through June 20.

Click here to join our Monday afternoon office hours

Click here to join our Wednesday evening office hours

For quick questions, please email cdec@state.co.us

For more information, visit this FAQ guide and our website at cdec.colorado.gov/local-coordinating-organizations

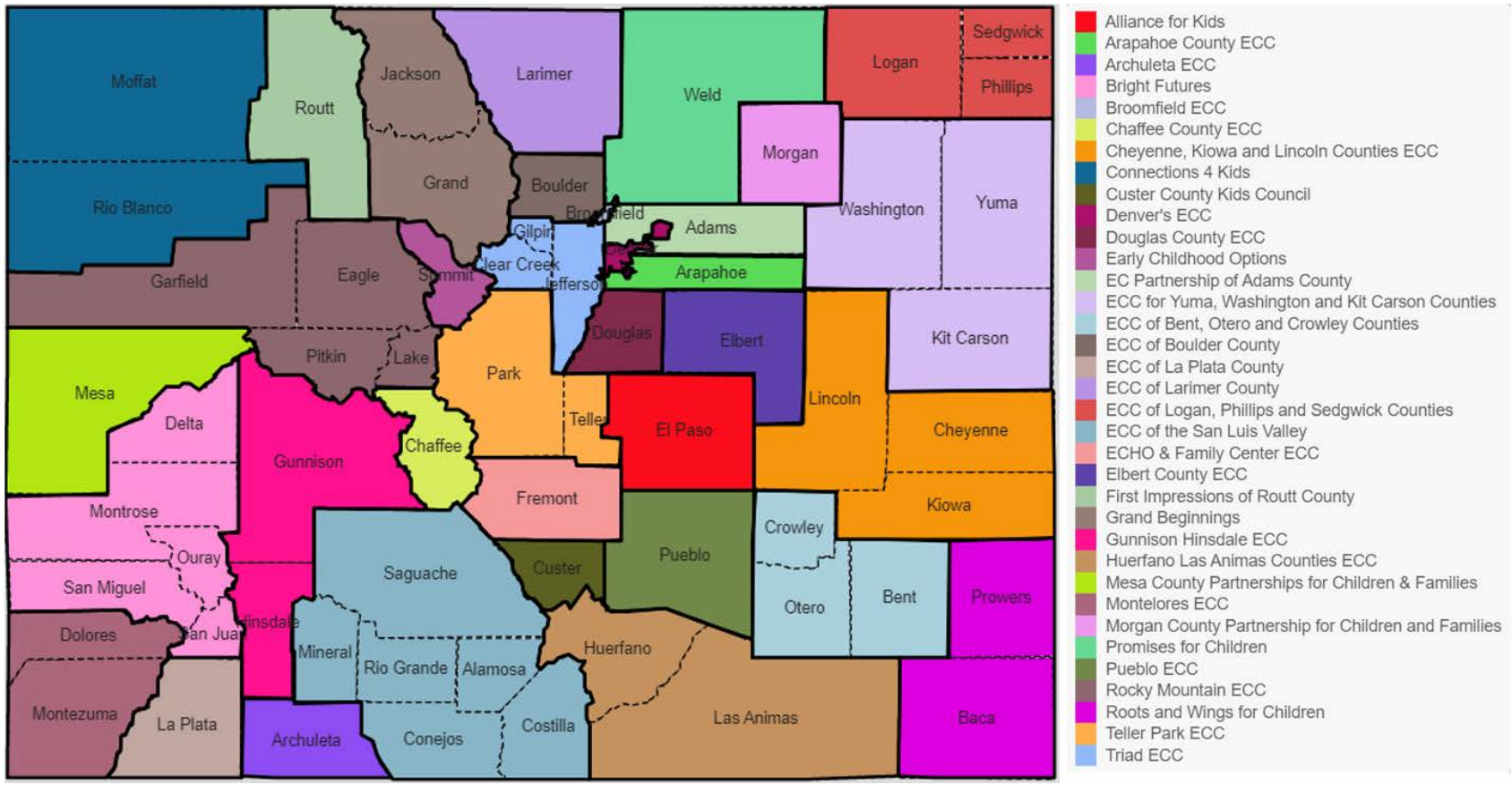
LCO Catchment Areas

Click on the map below to download an interactive version

Continuing scrolling on this page to view the list of school districts in each catchment area

If the link does not work, please paste this into your browser:

http://drive.google.com/uc?export=download&id=13YV6jWUwhphjqmHntq1sFkIyvwM_iake



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List of School Districts in Catchment Areas

Connections 4 Kids	First Impressions of Routt County	Grand Beginnings	ECC of Larimer County	Promises For Children	Morgan County Partnership for Families	ECC of Logan, Phillips, Sedgwick	Denver's ECC	Elbert County ECC
Moffat County RE-No 1, Rangely RE-4, Meeker RE-1	Steamboat Springs RE-2, Hayden RE-1, South Routt RE-3	North Park R-1, West Grand 1-JT, East Grand 2	Poudre RE-1, Estes Park R-3, Thompson R2-J	Ault-Highland RE-9, Pawnee RE-12, Windsor RE-4, Eaton RE-2, Briggsdale RE-10, Prairie RE-11, Johnstown-Milliken RE-5J, Greeley 6, Platte Valley RE-7, Weld RE-1, Weld RE-8, Weld County RE-3J,	Wiggins RE 50-J, Weldon Valley Re 20-J, Fort Morgan RE-3, Brush RE 2-J	Plateau RE-5; Valley RE-1; Buffalo RE-4J; Frenchman RE-3; Revere; Julesburg RE-1; Haxton RE-2J; Holyoke RE-1J	Denver County 1	Elizabeth, Kiowa C-2, Elbert 200, Agate 300, Big Sandy 100-J

Early Childhood Partnership of Adams County	ECC of Boulder County	Broomfield ECC	Triad ECC	Douglas County ECC	Arapahoe County ECC	ECC for Yuma. Washington & Kit Carson Counties	Cheyenne, Kiowa, Lincoln ECC	Alliance for Kids
Westminster 50, Mapleton 1, Adams 12, Adams 14, Brighton 27-J,	St. Vrain Valley RE-1J, Boulder Valley RE-2	Broomfield is served by school districts in other catchment areas	Gilpin County RE-1, Clear Creek RE-1, Jefferson County RE-1	Douglas County RE-1	Adams Arapahoe 28-J, Cherry Creek 5, Englewood 1, Sheridan 2, Littleton 6, Strasburg 31-J, Byers 32-J, Bennett 29-J, Deertrail 26J	Akron R-1, Lone Star 101, Otis R-3, Yuma 1, Wray RD-2, Woodlin R-104, Arickaree R-2, Liberty J-4, Idalia RJ-3, Arriba-Flagler C-20, Hi-Plains R-23, Stratton R-4, Bethune R-5, Burlington RE-6J	Limon RE-4J, Genoa-Hugo C-113, Karval RE-23, Kit Carson R-1, Cheyenne County RE-5, Eads RE-1, Plainview RE-2	Lewis Palmer 38, Academy 20, District 49, Peyton 23-JT, Calhan RJ-1, Manitou Springs 14, Colorado Springs 11, Cheyenne Mountain 12, Fountain 8, Harrison 2, Widefield 3, Ellicott 22, Hanover 28, Miami/Yoder 60-JT, Edison 54-JT

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List of School Districts in Catchment Areas

ECHO & Family Center ECC	Custer County Kids Council	Pueblo ECC	Huerfano-Las Animas Counties ECC	ECC of Bent, Otero & Crowley Counties	Roots and Wings for Children	Rocky Mountain ECC	Early Childhood Options	Mesa County Partnership for Children & Families
Canon City RE-1, Cotopaxi RE-3, Fremont RE-2	Custer County C-1	Pueblo City 60, Pueblo County 70	Huerfano RE-1, La Veta RE-2, Aguilar Reorganized 6, Primero Reorganized 2, Trinidad 1, Hoehne Reorganized 3, Branson Reorganized 82, Kim Reorgainized 88	Fowler R-4J, Crowley County RE 1-J, Manzanola 3J, Rocky Ford R-2, Cheraw 31, Swink 33, East Otero RE-1, Las Animas RE-1, McClave RE-2	Lamar RE-2, Granada RE-1, Holly RE-3, Pritchett RE-3, Springfield RE-4, Campo RE-6, Vilas RE-5, Walsh RE-1	Garfield 16, Garfield RE-2, Eagle County RE-50, Roaring Fork RE-1, Aspen 1, Lake County R-1	Summit RE-1	Mesa County Valley 51, Plateau Valley 50, DeBeque 49-JT,

Bright Futures	Gunnison Hinsdale ECC	Chaffee County ECC	Teller Park ECC	Montelores ECC	ECC of La Plata County	Archuleta ECC	ECC of the San Luis Valley
Delta County 50-J, Montrose County RE-1J, West End RE-2, Norwood R-2J, Telluride R-1, Ridgeway R-2, Ouray R-1, Silverton 1	Gunnison Watershed RE-1J, Hinsdale County RE-1	Buena Vista R-31, Salida R-32	Platte Canyon RE-1, Park County RE-2, Woodland Park RE-2, Cripple Creek-Victor RE-1	Dolores County RE NO 2, Dolores RE-4A, Montezuma Cortez RE-1, Mancos RE-6	Durango 9-R, Bayfield 10 JT-R, Ignacio 11-JT	Archuleta County 50 JT	Mountain Valley RE-1, Center 26 JT, Moffat 2, Creede, Upper Rio Grande C-7, Sargent RE 33-J, Sangre De Cristo RE 22-J, Monte Vita C-8, Del Norte C-7, Alamosa RE-11J, North Conejos RE-1J, Sanford 6J, South Conejos RE-10, Sierra Grande R-30, Centennial R-1

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ADDITIONAL PROVISIONS

1. SERVICE PROVISIONS

The Contractor shall provide the services according to the plans submitted in the "Statement of Work", attached and incorporated herein by this reference as **EXHIBIT A**. In all cases, the descriptions, plans, timetables, tasks, duties, and responsibilities of the Contractor as described in the Statement of Work, shall be adhered to in the performance of the requirements of this contract. In the event of a conflict, the terms and conditions of this contract shall control over the Statement of Work. Any significant changes to the Statement of Work (SOW) require an amendment to the contract.

2. GOALS AND OBJECTIVES

The Contractor shall be responsible for the achievement of any goals and objectives as specified within the Statement of Work (**EXHIBIT A**) of this contract unless written notice of any modifications are furnished by the State to the Contractor allowing adequate time for compliance during the term of this contract.

3. COPY OF SUBCONTRACT

The Contractor shall provide to the State a copy of any executed subcontract between the Contractor and any provider of services to fulfill any requirements of this contract. Subcontracts shall be emailed to the Contract Representative upon execution.

4. PAYMENT

In consideration of the provision of services and reporting and subject to all payment and price provisions and further subject to verification by the State of full and satisfactory compliance with the terms of this contract, the State shall pay to the Contractor an amount not to exceed the pre-approved amount pursuant to the process in Exhibit C, Section 12. General Accounting Encumbrance, of this contract.

A. The Contractor shall submit requests for payment to CDEC_Invoicing@state.co.us no less than monthly on forms prescribed and provided by the State.

B. Payment shall be made on a cost reimbursement basis for services rendered.

C. It is understood any vacancy savings in the personnel category and/or any savings in any other category shall require written approval from the State prior to any redistribution of any savings by the Contractor. ANY COST SAVINGS THAT ARE REDISTRIBUTED BY CONTRACTOR WITHOUT WRITTEN APPROVAL SHALL NOT BE REIMBURSED BY THE STATE.

D. IT IS UNDERSTOOD ANY COSTS THAT EXCEED THE CONTRACTED AMOUNT SHALL NOT BE PAID BY CDEC. If Contractor has a legitimate need for additional funds, the Contractor shall request additional funds from the CDEC 60 days prior to projected depletion of contracted funds. CDEC shall review each request and notify Contractor in writing of approval or denial. Approval of additional funds shall require an official modification to the Contract by Amendment or Option Letter.

E. Timely Invoicing - Invoices shall be submitted no later than 30 days following the last day of the month. End of State Fiscal Year invoices are on a compressed timeframe. Invoices for all services provided prior to June 30th shall be invoiced by July 5th. Contractors who are unable to provide the invoice by July 5th shall notify the state of the amount to be booked as accounts payable by July 13th by sending an email to

CDEC_Invoicing@state.co.us. Final invoices for services prior to June 30th shall be submitted by September 14th. Invoices received after September 14th may not be paid.

F. The Contractor shall maintain source documentation to support all payment requested pursuant to this contract. All source documentation shall be provided to the State by the Contractor upon request.

G. It is understood that the State reserves the right to offset funds pursuant to this contract based on the discovery of overpayment or improper use of funds by the Contractor. Overpayment or improper use of funds is interpreted to apply to specific terms of prior year contracts, and includes without limitation requirements of the Generally Accepted Accounting Principles (GAAP) issued by the American Institute of Certified Public Accountants, and applicable sections of the Colorado Revised Statutes.

H. The State shall review monthly invoices throughout the fiscal year. If, after a number of months, the State determines the Contractor is not needing/using the funding allocated for the Contractor's work in the Contract, the State shall remove these funds from the contract budget by Option Letter for a proportional reduction of services with prior written notification to the Contractor.

5. PARTICIPATION

The Contractor representative(s) is required to participate in any Department of Early Childhood sponsored meetings related to this contract.

6. SUPPLANTING

Payments made to the Contractor under this contract shall supplement and not supplant other state, local or federal expenditures for services associated with this contract.

7. TRAVEL

A. Mileage shall not exceed the Federal mileage rate per https://www.gsa.gov/travel-resources.

B. Per Diem shall not exceed Federal GSA per diem rates for the area of travel per https://www.gsa.gov/travel-resources.

C. Hotel rates cannot exceed any rate established for conference attendance.

D. Usage of airfare or Out of State Travel requires pre-approval from CDEC.

8. SUBRECIPIENT

Contractors determined to be a Sub-recipient of federal funds shall complete the sub-recipient performance report and assessment survey at: https://forms.gle/QTXGEabvipymdsfd8 upon contract execution. Failure to complete the performance report and assessment survey shall delay payment to the Contractor.

9. CRITICAL INCIDENT REPORTING

Within 48 hours of the occurrence of a critical incident involving any child or family and/or an on duty agency staff member of any family support program staff funded through the Department of Early Childhood (CDEC), the agency must report in writing the details of the critical incident to the CDEC Program Manager for the involved family support program. Critical incidents may include, but are not limited to, awareness of an

egregious incident of abuse and/or neglect, near fatality, or fatality of any child currently enrolled in a family support program; involuntary termination of a program staff's employment; criminal allegations involving program staff and related to his/her employment; negative media attention about the family support program; any major injury or threat to the security of an agency staff member while on duty and visiting an enrolled child or family.

10. MANDATED REPORTING

A. All program staff are required by law to report suspected child abuse and neglect. Mandatory reporters must report suspected child abuse and neglect to the local county child welfare agency, the local law enforcement agency, or by calling the child abuse reporting hotline system at 1-844-CO-4KIDS (1-844-264-5437).

B. All program staff are required to take the online mandatory reporter training on the Colorado Department of Human Services (CDHS) Child Welfare Training System: https://www.coloradocwts.com/mandated-reporter-training.

11. GENERAL ACCOUNTING ENCUMBRANCE (GAE)

A) Payment for Local Coordinating Organizations (LCO) for the Universal Pre-School (UPK) Program to all contractors shall be made as incurred, in whole or in part, from the total available funds to be utilized for the following:

i) Personnel – Salary and Fringe Expenses
ii) Consultant Costs
iii) Technology Costs
iv) Operating Expenses
v) Travel – In-State Mileage and Travel Expenses
vi) Indirect

B) Please refer to Page 1 for the amount available under the GAE for the current fiscal year.

C) Payment to Contractor is made from available funds encumbered and shared across multiple contractors. All LCO shall have access to the GAE The State may increase or decrease the total funds encumbered at its sole discretion and without formal notice to Contractor. No minimum payment is guaranteed to Contractor. The liability of the State for such payments is limited to the encumbered amount remaining of such funds.

D) In order to receive reimbursement for any services, Contractor shall submit a request for anticipated expenses for pre-approval. The request shall be made, and approval received 30 days prior to the delivery of services.

E) Invoices shall be submitted separately for pre-approved Local Coordinating Organization expenditures.

i) The Contractor shall submit requests for payment to CDEC_Invoicing@state.co.us.

12. GIFT CARDS

The Distribution of Gift Cards, where applicable, shall adhere to the following:

A. The contractor agency must have a written Gift Card Distribution Policy in place and this plan must be approved by the Department of Early Childhood before gift cards may be purchased. The policy must include maintaining an audit log of gift card purchases and disbursements and a process for routine reconciliations.
B. The contractor agency's gift card policy must ensure that gift cards cannot be redeemed for cash and must restrict the recipient from using gift cards for alcohol, firearms, tobacco, lottery tickets, or entertainment.
C. Gift Cards must be distributed to recipients within five (5) business days of purchase.
D. Gift Cards should be given at the conclusion of an event or upon completion of an activity or milestone.
E. Contractor agency staff shall have recipients sign a form that includes the following: Date, Name of Gift Card Recipient, Purpose of Gift Card, Signature of Gift Card recipient acknowledging receipt of Gift Card and Gift Card Amount.
F. The contractor cannot request reimbursement for the cost of gift cards until distribution of the gift cards has been made to recipients. Additionally, the contractor must maintain adequate documentation to show a record of all gift card distributions.
G. The contractor shall be held responsible for inappropriate use of gift cards.

HIPAA BUSINESS ASSOCIATE AGREEMENT

This HIPAA Business Associate Agreement ("Agreement") between the State and Contractor is agreed to in connection with, and as an exhibit to, the Contract. For purposes of this Agreement, the State is referred to as "Covered Entity" and the Contractor is referred to as "Business Associate". Unless the context clearly requires a distinction between the Contract and this Agreement, all references to "Contract" shall include this Agreement.

1. PURPOSE

Covered Entity wishes to disclose information to Business Associate, which may include Protected Health Information ("PHI"). The Parties intend to protect the privacy and security of the disclosed PHI in compliance with the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), Pub. L. No. 104-191 (1996) as amended by the Health Information Technology for Economic and Clinical Health Act ("HITECH Act") enacted under the American Recovery and Reinvestment Act of 2009 ("ARRA") Pub. L. No. 111–5 (2009), implementing regulations promulgated by the U.S. Department of Health and Human Services at 45 C.F.R. Parts 160, 162 and 164 (the "HIPAA Rules") and other applicable laws, as amended. Prior to the disclosure of PHI, Covered Entity is required to enter into an agreement with Business Associate containing specific requirements as set forth in, but not limited to, Title 45, Sections 160.103, 164.502(e) and 164.504(e) of the Code of Federal Regulations ("C.F.R.") and all other applicable laws and regulations, all as may be amended.

2. DEFINITIONS

The following terms used in this Agreement shall have the same meanings as in the HIPAA Rules: Breach, Data Aggregation, Designated Record Set, Disclosure, Health Care Operations, Individual, Minimum Necessary, Notice of Privacy Practices, Protected Health Information, Required by Law, Secretary, Security Incident, Subcontractor, Unsecured Protected Health Information, and Use.

The following terms used in this Agreement shall have the meanings set forth below:

a. Business Associate. "Business Associate" shall have the same meaning as the term "business associate" at 45 C.F.R. 160.103, and shall refer to Contractor.

b. Covered Entity. "Covered Entity" shall have the same meaning as the term "covered entity" at 45 C.F.R. 160.103, and shall refer to the State.

c. Information Technology and Information Security. "Information Technology" and "Information Security" shall have the same meanings as the terms "information technology" and "information security", respectively, in §24-37.5-102, C.R.S.

Capitalized terms used herein and not otherwise defined herein or in the HIPAA Rules shall have the meanings ascribed to them in the Contract.

3. OBLIGATIONS AND ACTIVITIES OF BUSINESS ASSOCIATE

a. Permitted Uses and Disclosures.

i. Business Associate shall use and disclose PHI only to accomplish Business Associate's obligations under the Contract.

i. To the extent Business Associate carries out one or more of Covered Entity's obligations under Subpart E of 45 C.F.R. Part 164, Business Associate shall comply with any and all requirements of Subpart E that apply to Covered Entity in the performance of such obligation.

ii. Business Associate may disclose PHI to carry out the legal responsibilities of Business Associate, provided, that the disclosure is Required by Law or Business Associate obtains reasonable assurances from the person to whom the information is disclosed that:

A. the information will remain confidential and will be used or disclosed only as Required by Law or for the purpose for which Business Associate originally disclosed the information to that person, and;

B. the person notifies Business Associate of any Breach involving PHI of which it is aware.

iii. Business Associate may provide Data Aggregation services relating to the Health Care Operations of Covered Entity. Business Associate may de-identify any or all PHI created or received by Business Associate under this Agreement, provided the de-identification conforms to the requirements of the HIPAA Rules.

d. Minimum Necessary. Business Associate, its Subcontractors and agents, shall access, use, and disclose only the minimum amount of PHI necessary to accomplish the objectives of the Contract, in accordance with the Minimum Necessary Requirements of the HIPAA Rules including, but not limited to, 45 C.F.R. 164.502(b) and 164.514(d).

e. Impermissible Uses and Disclosures.

i. Business Associate shall not disclose the PHI of Covered Entity to another covered entity without the written authorization of Covered Entity.

ii. Business Associate shall not share, use, disclose or make available any Covered Entity PHI in any form via any medium with or to any person or entity beyond the boundaries or jurisdiction of the United States without express written authorization from Covered Entity.

f. Business Associate's Subcontractors.

i. Business Associate shall, in accordance with 45 C.F.R. 164.502(e)(1)(ii) and 164.308(b)(2), ensure that any Subcontractors who create, receive, maintain, or transmit PHI on behalf of Business Associate agree in writing to the same restrictions, conditions, and requirements that apply to Business Associate with respect to safeguarding PHI.

ii. Business Associate shall provide to Covered Entity, on Covered Entity's request, a list of Subcontractors who have entered into any such agreement with Business Associate.

iii. Business Associate shall provide to Covered Entity, on Covered Entity's request, copies of any such agreements Business Associate has entered into with Subcontractors.

g. Access to System. If Business Associate needs access to a Covered Entity Information Technology system to comply with its obligations under the Contract or this Agreement, Business Associate shall request, review, and comply with any and all policies applicable to Covered Entity regarding such system including, but not limited to, any policies promulgated by the Office of Information Technology and available at http://oit.state.co.us/about/policies.

h. Access to PHI. Business Associate shall, within ten days of receiving a written request from Covered Entity, make available PHI in a Designated Record Set to Covered Entity as necessary to satisfy Covered Entity's obligations under 45 C.F.R. 164.524.

i. Amendment of PHI.

i. Business Associate shall within ten days of receiving a written request from Covered Entity make any amendment to PHI in a Designated Record Set as directed by or agreed to by Covered Entity pursuant to 45 C.F.R. 164.526, or take other measures as necessary to satisfy Covered Entity's obligations under 45 C.F.R. 164.526.

ii. Business Associate shall promptly forward to Covered Entity any request for amendment of PHI that Business Associate receives directly from an Individual.

j. Accounting Rights. Business Associate shall, within ten days of receiving a written request from Covered Entity, maintain and make available to Covered Entity the information necessary for Covered Entity to satisfy its obligations to provide an accounting of Disclosure under 45 C.F.R. 164.528.

k. Restrictions and Confidential Communications.

i. Business Associate shall restrict the Use or Disclosure of an Individual's PHI within ten days of notice from Covered Entity of:

A. a restriction on Use or Disclosure of PHI pursuant to 45 C.F.R. 164.522; or

B. a request for confidential communication of PHI pursuant to 45 C.F.R. 164.522.

ii. Business Associate shall not respond directly to an Individual's requests to restrict the Use or Disclosure of PHI or to send all communication of PHI to an alternate address.

iii. Business Associate shall refer such requests to Covered Entity so that Covered Entity can coordinate and prepare a timely response to the requesting Individual and provide direction to Business Associate.

l. Governmental Access to Records. Business Associate shall make its facilities, internal practices, books, records, and other sources of information, including PHI, available to the Secretary for purposes of determining compliance with the HIPAA Rules in accordance with 45 C.F.R. 160.310.

m. Audit, Inspection and Enforcement.

i. Business Associate shall obtain and update at least annually a written assessment performed by an independent third party reasonably acceptable to Covered Entity, which evaluates the Information Security of the applications, infrastructure, and processes that interact with the Covered Entity data Business Associate receives, manipulates, stores and distributes. Upon request by Covered Entity, Business Associate shall provide to Covered Entity the executive summary of the assessment.

ii. Business Associate, upon the request of Covered Entity, shall fully cooperate with Covered Entity's efforts to audit Business Associate's compliance with applicable HIPAA Rules. If, through audit or inspection, Covered Entity determines that Business Associate's conduct would result in violation of the HIPAA Rules or is in violation of the Contract or this Agreement, Business Associate shall promptly remedy any such violation and shall certify completion of its remedy in writing to Covered Entity.

n. Appropriate Safeguards.

i. Business Associate shall use appropriate safeguards and comply with Subpart C of 45 C.F.R. Part 164 with respect to electronic PHI to prevent use or disclosure of PHI other than as provided in this Agreement.

ii. Business Associate shall safeguard the PHI from tampering and unauthorized disclosures.

iii. Business Associate shall maintain the confidentiality of passwords and other data required for accessing this information.

iv. Business Associate shall extend protection beyond the initial information obtained from Covered Entity to any databases or collections of PHI containing information derived from the PHI. The provisions of this section shall be in force unless PHI is de-identified in conformance to the requirements of the HIPAA Rules.

o. Safeguard During Transmission.

i. Business Associate shall use reasonable and appropriate safeguards including, without limitation, Information Security measures to ensure that all transmissions of PHI are authorized and to prevent use or disclosure of PHI other than as provided for by this Agreement.

ii. Business Associate shall not transmit PHI over the internet or any other insecure or open communication channel unless the PHI is encrypted or otherwise safeguarded with a FIPS-compliant encryption algorithm.

p. Reporting of Improper Use or Disclosure and Notification of Breach.

i. Business Associate shall, as soon as reasonably possible, but immediately after discovery of a Breach, notify Covered Entity of any use or disclosure of PHI not provided for by this Agreement, including a Breach of Unsecured Protected Health Information as such notice is required by 45 C.F.R. 164.410 or a breach for which notice is required under §24-73-103, C.R.S.

ii. Such notice shall include the identification of each Individual whose Unsecured Protected Health Information has been, or is reasonably believed by Business Associate to have been, accessed, acquired, or disclosed during such Breach.

iii. Business Associate shall, as soon as reasonably possible, but immediately after discovery of any Security Incident that does not constitute a Breach, notify Covered Entity of such incident.

iv. Business Associate shall have the burden of demonstrating that all notifications were made as required, including evidence demonstrating the necessity of any delay.

q. Business Associate's Insurance and Notification Costs.

i. Business Associate shall bear all costs of a Breach response including, without limitation, notifications, and shall maintain insurance to cover:

A. loss of PHI data;

B. Breach notification requirements specified in HIPAA Rules and in §24-73-103, C.R.S.; and

C. claims based upon alleged violations of privacy rights through improper use or disclosure of PHI.

ii. All such policies shall meet or exceed the minimum insurance requirements of the Contract or otherwise as may be approved by Covered Entity (e.g., occurrence basis, combined single dollar limits, annual aggregate dollar limits, additional insured status, and notice of cancellation).

iii. Business Associate shall provide Covered Entity a point of contact who possesses relevant Information Security knowledge and is accessible 24 hours per day, 7 days per week to assist with incident handling.

iv. Business Associate, to the extent practicable, shall mitigate any harmful effect known to Business Associate of a Use or Disclosure of PHI by Business Associate in violation of this Agreement.

r. Subcontractors and Breaches.

i. Business Associate shall enter into a written agreement with each of its Subcontractors and agents, who create, receive, maintain, or transmit PHI on behalf of Business Associate. The agreements shall require such Subcontractors and agents to report to Business Associate any use or disclosure of PHI not provided for by this Agreement, including Security Incidents and Breaches of Unsecured Protected Health Information, on the first day such Subcontractor or agent knows or should have known of the Breach as required by 45 C.F.R. 164.410.

ii. Business Associate shall notify Covered Entity of any such report and shall provide copies of any such agreements to Covered Entity on request.

s. Data Ownership.

i. Business Associate acknowledges that Business Associate has no ownership rights with respect to the PHI.

ii. Upon request by Covered Entity, Business Associate immediately shall provide Covered Entity with any keys to decrypt information that the Business Association has encrypted and maintains in encrypted form, or shall provide such information in unencrypted usable form.

t. Retention of PHI. Except upon termination of this Agreement as provided in Section 5, below, Business Associate and its Subcontractors or agents shall retain all PHI throughout the term of this Agreement, and shall continue to maintain the accounting of disclosures required under Section 3.h, above, for a period of six years.

4. OBLIGATIONS OF COVERED ENTITY

a. Safeguards During Transmission. Covered Entity shall be responsible for using appropriate safeguards including encryption of PHI, to maintain and ensure the confidentiality, integrity, and security of PHI transmitted pursuant to this Agreement, in accordance with the standards and requirements of the HIPAA Rules.

b. Notice of Changes.

a.

i. Covered Entity maintains a copy of its Notice of Privacy Practices on its website. Covered Entity shall provide Business Associate with any changes in, or revocation of, permission to use or disclose PHI, to the extent that it may affect Business Associate's permitted or required uses or disclosures.

ii. Covered Entity shall notify Business Associate of any restriction on the use or disclosure of PHI to which Covered Entity has agreed in accordance with 45 C.F.R. 164.522, to the extent that it may affect Business Associate's permitted use or disclosure of PHI.

5. TERMINATION

b. Breach.

i. In addition to any Contract provision regarding remedies for breach, Covered Entity shall have the right, in the event of a breach by Business Associate of any provision of this Agreement, to terminate immediately the Contract, or this Agreement, or both.

ii. Subject to any directions from Covered Entity, upon termination of the Contract, this Agreement, or both, Business Associate shall take timely, reasonable, and necessary action to protect and preserve property in the possession of Business Associate in which Covered Entity has an interest.

u. Effect of Termination.

i. Upon termination of this Agreement for any reason, Business Associate, at the option of Covered Entity, shall return or destroy all PHI that Business Associate, its agents, or its Subcontractors maintain in any form, and shall not retain any copies of such PHI.

ii. If Covered Entity directs Business Associate to destroy the PHI, Business Associate shall certify in writing to Covered Entity that such PHI has been destroyed.

iii. If Business Associate believes that returning or destroying the PHI is not feasible, Business Associate shall promptly provide Covered Entity with notice of the conditions making return or destruction infeasible. Business Associate shall continue to extend the protections of Section 3 of this Agreement to such PHI, and shall limit further use of such PHI to those purposes that make the return or destruction of such PHI infeasible.

6. INJUNCTIVE RELIEF

Covered Entity and Business Associate agree that irreparable damage would occur in the event Business Associate or any of its Subcontractors or agents use or disclosure of PHI in violation of this Agreement, the HIPAA Rules or any applicable law. Covered Entity and Business Associate further agree that money damages would not provide an adequate remedy for such Breach. Accordingly, Covered Entity and Business Associate agree that Covered Entity shall be entitled to injunctive relief, specific performance, and other equitable relief to prevent or restrain any Breach or threatened Breach of and to enforce specifically the terms and provisions of this Agreement.

7. LIMITATION OF LIABILITY

Any provision in the Contract limiting Contractor's liability shall not apply to Business Associate's liability under this Agreement, which shall not be limited.

8. DISCLAIMER

Covered Entity makes no warranty or representation that compliance by Business Associate with this Agreement or the HIPAA Rules will be adequate or satisfactory for Business Associate's own purposes. Business Associate is solely responsible for all decisions made and actions taken by Business Associate regarding the safeguarding of PHI.

9. CERTIFICATION

Covered Entity has a legal obligation under HIPAA Rules to certify as to Business Associate's Information Security practices. Covered Entity or its authorized agent or contractor shall have the right to examine Business Associate's facilities, systems, procedures, and records, at Covered Entity's expense, if Covered Entity determines that examination is necessary to certify that Business Associate's Information Security safeguards comply with the HIPAA Rules or this Agreement.

10. AMENDMENT

a. Amendment to Comply with Law. The Parties acknowledge that state and federal laws and regulations relating to data security and privacy are rapidly evolving and that amendment of this Agreement may be required to provide procedures to ensure compliance with such developments.

i. In the event of any change to state or federal laws and regulations relating to data security and privacy affecting this Agreement, the Parties shall take such action as is necessary to implement the changes to the standards and requirements of HIPAA, the HIPAA Rules and other applicable rules relating to the confidentiality, integrity, availability and security of PHI with respect to this Agreement.

ii. Business Associate shall provide to Covered Entity written assurance satisfactory to Covered Entity that Business Associate shall adequately safeguard all PHI, and obtain written assurance satisfactory to Covered Entity from Business Associate's Subcontractors and agents that they shall adequately safeguard all PHI.

i. iii. Upon the request of either Party, the other Party promptly shall negotiate in good faith the terms of an amendment to the Contract embodying written assurances consistent with the standards and requirements of HIPAA, the HIPAA Rules, or other applicable rules.

ii. iv. Covered Entity may terminate this Agreement upon 30 days' prior written notice in the event that:

A. Business Associate does not promptly enter into negotiations to amend the Contract and this Agreement when requested by Covered Entity pursuant to this Section; or

B. Business Associate does not enter into an amendment to the Contract and this Agreement, which provides assurances regarding the safeguarding of PHI sufficient,

in Covered Entity's sole discretion, to satisfy the standards and requirements of the HIPAA, the HIPAA Rules and applicable law.

v. Amendment of Appendix. The Appendix to this Agreement may be modified or amended by the mutual written agreement of the Parties, without amendment of this Agreement. Any modified or amended Appendix agreed to in writing by the Parties shall supersede and replace any prior version of the Appendix.

11. ASSISTANCE IN LITIGATION OR ADMINISTRATIVE PROCEEDINGS

Covered Entity shall provide written notice to Business Associate if litigation or administrative proceeding is commenced against Covered Entity, its directors, officers, or employees, based on a claimed violation by Business Associate of HIPAA, the HIPAA Rules or other laws relating to security and privacy or PHI. Upon receipt of such notice and to the extent requested by Covered Entity, Business Associate shall, and shall cause its employees, Subcontractors, or agents assisting Business Associate in the performance of its obligations under the Contract to, assist Covered Entity in the defense of such litigation or proceedings. Business Associate shall, and shall cause its employees, Subcontractor's and agents to, provide assistance, to Covered Entity, which may include testifying as a witness at such proceedings. Business Associate or any of its employees, Subcontractors or agents shall not be required to provide such assistance if Business Associate is a named adverse party.

12. INTERPRETATION AND ORDER OF PRECEDENCE

Any ambiguity in this Agreement shall be resolved in favor of a meaning that complies and is consistent with the HIPAA Rules. In the event of an inconsistency between the Contract and this Agreement, this Agreement shall control. This Agreement supersedes and replaces any previous, separately executed HIPAA business associate agreement between the Parties.

13. SURVIVAL

Provisions of this Agreement requiring continued performance, compliance, or effect after termination shall survive termination of this contract or this agreement and shall be enforceable by Covered Entity.

APPENDIX TO HIPAA BUSINESS ASSOCIATE AGREEMENT

This Appendix ("Appendix") to the HIPAA Business Associate Agreement ("Agreement") is s an appendix to the Contract and the Agreement. For the purposes of this Appendix, defined terms shall have the meanings ascribed to them in the Agreement and the Contract. Unless the context clearly requires a distinction between the Contract, the Agreement, and this Appendix, all references to "Contract" or "Agreement" shall include this Appendix.

1. PURPOSE

This Appendix sets forth additional terms to the Agreement. Any sub-section of this Appendix marked as "Reserved" shall be construed as setting forth no additional terms.

2. ADDITIONAL TERMS

a. Additional Permitted Uses. In addition to those purposes set forth in the Agreement, Business Associate may use PHI for the following additional purposes:

   i. Reserved.

b. Additional Permitted Disclosures. In addition to those purposes set forth in the Agreement, Business Associate may disclose PHI for the following additional purposes:

   i. Reserved.

c. Approved Subcontractors. Covered Entity agrees that the following Subcontractors or agents of Business Associate may receive PHI under the Agreement:

   i. Reserved.

d. Definition of Receipt of PHI. Business Associate's receipt of PHI under this Contract shall be deemed to occur, and Business Associate's obligations under the Agreement shall commence, as follows:

   i. Reserved.

e. Additional Restrictions on Business Associate. Business Associate agrees to comply with the following additional restrictions on Business Associate's use and disclosure of PHI under the Contract:

   i. Reserved.

f. Additional Terms. Business Associate agrees to comply with the following additional terms under the Agreement:

   i. Reserved.

COLORADO
Department of Early Childhood

EXHIBIT **E** - Supplemental Provisions for Federal Awards

For the purposes of this Exhibit only, Contractor is also identified as "Subrecipient." This Contract has been funded, in whole or in part, with an award of Federal funds. In the event of a conflict between the provisions of these Supplemental Provisions for Federal Awards, the Special Provisions, the Contract or any attachments or exhibits incorporated into and made a part of the Contract, the Supplemental Provisions for Federal Awards shall control. In the event of a conflict between the Supplemental Provisions for Federal Awards and the FFATA Supplemental Provisions (if any), and/or exhibit regarding SLFRF Federal Provisions, the terms re FFATA and/or SLFRF shall control. If the source of the funding of the Contract is a grant, these Federal Provisions are subject to the Award as defined in §2 of these Federal Provisions, as may be revised pursuant to ongoing guidance from the relevant Federal or State of Colorado agency or institutions of higher education.

1) Federal Award Identification
   i. Subrecipient: **GUNNISON, COUNTY OF;**
   ii. Subrecipient Unique Entity Identifier (UEI) number: **NSN9FAGKEDJ9;**
   iii. The Federal Award Identification Number (FAIN) is **2101COCDC6;**
   iv. The Federal award date is **04/14/2021**;
   v. The subaward period of performance start date is **10/01/2020** and end date is **09/30/2024**;
   vi. Federal Funds:

Contract or Fiscal Year	Amount of Federal funds obligated by this Contract	Total amount of Federal funds obligated to the Subrecipient	Total amount of the Federal Award committed to Subrecipient by CDEC
SFY23	**$0***	**$0*** ***An appropriation for Local Coordinating Organizations (LCOs) for the Universal Pre-School (UPK) Program General Accounting Encumbrance (GAE) is subject to appropriated funds in the amount of $4,000,000. GAE funds shall be split among other LCO vendors. See Exhibit C, Section 12.**	**$0***

   vii. Federal award project description: **Child Care Supplemental Discretionary Funds, American Rescue Plan (ARP) Act, Child Care and Development Fund Grants**;
   viii. The name of the Federal awarding agency is **Department of Health and Human Services, Administration for Children and Families**; the name of the pass-through entity is the State of Colorado, Department of Early Childhood (CDEC); and the contact information for the awarding official is **Lisa R. Roy, Executive Director, Colorado Department of Early Childhood, Lisa.Roy@state.co.us, 303.906.2832**;

ix. The Catalog of Federal Domestic Assistance (CFDA) number is **93.575**, name is **Child Care Development Block Grant**, and dollar amount is **$178,553,958**;

x. This award **is not** for research & development;

xi. The indirect cost rate for the Federal award (including if the de minimis rate is charged per 2 CFR §200.414 Indirect (F&A) costs) is pre-determined based upon the State of Colorado and CDEC cost allocation plan.

2) All requirements imposed by CDEC on Subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award, are stated in **the General Provisions, Exhibit A – Statement of Work and Exhibit C – Additional Provisions**.

3) Any additional requirements that CDEC imposes on Subrecipient in order for CDEC to meet its own responsibility to the Federal awarding agency, including identification of any required financial and performance reports, are stated in **the General Provisions, Exhibit A – Statement of Work and Exhibit C – Additional Provisions**.

4) Subrecipient's approved indirect cost rate is **the de minimis rate of 10 %**.

5) Subrecipient must permit CDEC and auditors to have access to Subrecipient's records and financial statements as necessary for CDEC to meet the requirements of 2 CFR §200.331 Requirements for pass-through entities, §§ 200.300 Statutory and National Policy Requirements through §200.309 Period of performance, and Subpart F—Audit Requirements of this Part.

6) The appropriate terms and conditions concerning closeout of the subaward are listed in Section 16 of this Exhibit and **the General Provisions, Exhibit A – Statement of Work and Exhibit C – Additional Provisions**.

7) **Performance and Final Status.** Subrecipient shall submit all financial, performance, and other reports to CDEC no later than **30** calendar days after the period of performance end date or sooner termination of this Contract containing an evaluation and review of Subrecipient's performance and the final status of Subrecipient's obligations hereunder.

8) Matching Funds

If a box below is checked, the accompanying provision applies.

i. ☑ Subrecipient is not required to provide matching funds.

ii. ☐ Subrecipient shall provide matching funds as stated in **N/A**. Subrecipient shall have raised the full amount of matching funds prior to the Effective Date and shall report to CDEC regarding the status of such funds upon request. Subrecipient's obligation to pay all or any part of any matching funds, whether direct or contingent, only extends to funds duly and lawfully appropriated for the purposes of this Contract by the authorized representatives of the Subrecipient and paid into the Subrecipient's treasury or bank account. Subrecipient represents to CDEC that the amount designated as matching funds has been legally appropriated for the purposes of this Contract by its authorized representatives and paid into its treasury or bank account. Subrecipient does not by this Contract irrevocably pledge present cash reserves for payments in future fiscal years, and this Contract is not intended to create a multiple-fiscal year debt of the Subrecipient. Subrecipient shall not pay or be liable for any claimed interest, late charges, fees, taxes or penalties of any nature, except as required by Subrecipient's laws or policies.

1. DEFINITIONS.

1.1. For the purposes of these Federal Provisions, the following terms shall have the meanings ascribed to them below.

1.1.1. "Award" means an award of Federal financial assistance, and the Contract setting forth the terms and conditions of that financial assistance, that a non-Federal Entity receives or administers.

1.1.1.1.1. Awards may be in the form of:

1.1.1.1.2. Grants;

1.1.1.1.3. Contracts;

1.1.1.1.4. Cooperative Contracts, which do not include cooperative research and development Contracts (CRDA) pursuant to the Federal Technology Transfer Act of 1986, as amended (15 U.S.C. 3710);

1.1.1.1.5. Loans;

1.1.1.1.6. Loan Guarantees;

1.1.1.1.7. Subsidies;

1.1.1.1.8. Insurance;

1.1.1.1.9. Food commodities;

1.1.1.1.10. Direct appropriations;

1.1.1.1.11. Assessed and voluntary contributions; and

1.1.1.1.12. Other financial assistance transactions that authorize the expenditure of Federal funds by non-Federal Entities.

1.1.1.1.13. Any other items specified by OMB in policy memoranda available at the OMB website or other source posted by the OMB.

1.1.1.2. Award ***does not*** include:

1.1.1.2.1. Technical assistance, which provides services in lieu of money;

1.1.1.2.2. A transfer of title to Federally-owned property provided in lieu of money; even if the award is called a grant;

1.1.1.2.3. Any award classified for security purposes; or

1.1.1.2.4. Any award funded in whole or in part with Recovery funds, as defined in section 1512 of the American Recovery and Reinvestment Act (ARRA) of 2009 (Public Law 111-5).

1.1.2. "Contract" means the Contract to which these Federal Provisions are attached and includes all Award types in § of this Exhibit.

1.1.3. "Contractor" means the party or parties to a Contract funded, in whole or in part, with Federal financial assistance, other than the Prime Recipient, and includes grantees, subgrantees, Subrecipients, and borrowers. For purposes of Transparency Act reporting, Contractor does not include Vendors.

1.1.4. "Data Universal Numbering System (DUNS) Number" means the nine-digit number established and assigned by Dun and Bradstreet, Inc. to uniquely identify a business entity. Dun and Bradstreet's website may be found at: http://fedgov.dnb.com/webform.

1.1.5. "Entity" means:

1.1.5.1. If the source of funding is a Grant:

1.1.5.1.1. a Non-Federal Entity;

1.1.5.1.2. a foreign public entity;

1.1.5.1.3. a foreign organization;

1.1.5.1.4. a non-profit organization;

1.1.5.1.5. a domestic for-profit organization (for 2 CFR parts 25 and 170 only);

1.1.5.1.6. a foreign non-profit organization (only for 2 CFR part 170) only);

1.1.5.1.7. a Federal agency, but only as a Subrecipient under an Award or Subaward to a non-Federal entity (or 2 CFR 200.1); or

1.1.5.1.8. a foreign for-profit organization (for 2 CFR part 170 only).

1.1.5.2. If the source of funding is not a Grant:

1.1.5.2.1. all of the following as defined at 2 CFR part 25, subpart C;

1.1.5.2.2. A governmental organization, which is a State, local government, or Indian Tribe;

1.1.5.3. a foreign public entity;

1.1.5.4. a domestic or foreign non-profit organization;

1.1.5.5. a domestic or foreign for-profit organization; and

1.1.5.6. a Federal agency, but only a Subrecipient under an Award or Subaward to a non-Federal entity.

1.1.6. "Executive" means an officer, managing partner or any other employee in a management position.

1.1.7. If the source of funding is a Grant, "Federal Awarding Agency" means a Federal agency providing a Federal Award to a Recipient as described in 2 CFR 200.1. If the source of funding is not a Grant, "Federal Award Identification Number (FAIN)" means an Award number assigned by a Federal agency to a Prime Recipient.

1.1.8. "FFATA" means the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109-282), as amended by §6202 of Public Law 110-252. FFATA, as amended, also is referred to as the "Transparency Act."

1.1.9. "Federal Provisions" means these Federal Provisions subject to the Transparency Act and Uniform Guidance, as may be revised pursuant to ongoing guidance from the relevant Federal or State of Colorado agency or institutions of higher education.

1.1.10. If the source of funding is a Grant, "Grant" as used herein is the Contract to which these Federal Provisions are attached.

1.1.11. "Grantee" means the party or parties identified as such in the Grant to which these Federal Provisions are attached if the source of funding is a Grant.

1.1.12. "Non-Federal Entity means a State, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a Federal Award as a Recipient or a Subrecipient.

1.1.13. "Nonprofit Organization" means any corporation, trust, association, cooperative, or other organization, not including IHEs, that:

1.1.13.1. Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest;

1.1.13.2. Is not organized primarily for profit; and

1.1.13.3. Uses net proceeds to maintain, improve, or expand the operations of the organization.

1.1.14. "OMB" means the Executive Office of the President, Office of Management and Budget.

1.1.15. "Pass-through Entity" means a non-Federal Entity that provides a Subaward to a Subrecipient to carry out part of a Federal program.

1.1.16. "Prime Recipient" means a Colorado State agency or institution of higher education that receives an Award, or, of the source of funding is a Grant it is that agency or institution identified as the Grantor in the Grant to which these Federal Provisions are attached.

1.1.17. "Subaward" means an award by a Prime Recipient to a Subrecipient funded in whole or in part by a Federal Award. The terms and conditions of the Federal Award flow down to the Subaward unless the terms and conditions of the Federal Award specifically indicate otherwise in accordance with 2 CFR 200.101 or 2 CFR 200.38, as applicable. The term does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program.

1.1.18. "Subrecipient" or, if the source of funding is a Grant, "Subgrantee" means a non-Federal Entity (or a Federal agency under an Award or Subaward to a non-Federal Entity) receiving Federal funds through a Prime Recipient to support the performance of the Federal project or program for which the Federal funds were awarded. A Subrecipient is subject to the terms and conditions of the Federal Award to the Prime Recipient, including program compliance requirements. The term "Subrecipient" includes and may be referred to as Subgrantee. The term does not include an individual who is a beneficiary of a federal program.

1.1.19. "Subrecipient Parent DUNS Number" means the subrecipient parent organization's 9-digit Data Universal Numbering System (DUNS) number that appears in the subrecipient's System for Award Management (SAM) profile, if applicable.

1.1.20. "System for Award Management (SAM)" means the Federal repository into which an Entity must enter the information required under the Transparency Act, which may be found at http://www.sam.gov.

1.1.21. "Total Compensation" means the cash and noncash dollar value earned by an Executive during the Prime Recipient's or Subrecipient's preceding fiscal year (see 48 CFR 52.204-10, as prescribed in 48 CFR 4.1403(a), as applicable) and includes the following:

1.1.21.1. Salary and bonus;

1.1.21.2. Awards of stock, stock options, and stock appreciation rights, using the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2005) (FAS 123R), Shared Based Payments;

1.1.21.3. Earnings for services under non-equity incentive plans, not including group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of Executives and are available generally to all salaried employees;

1.1.21.4. Change in present value of defined benefit and actuarial pension plans;

1.1.21.5. Above-market earnings on deferred compensation which is not tax-qualified;

1.1.21.6. Other compensation, if the aggregate value of all such other compensation (e.g., severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the Executive exceeds $10,000.

1.1.22. "Transparency Act" means the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109-282), as amended by §6202 of Public Law 110-252. The Transparency Act may also be referred to as FFATA.

1.1.23. "Uniform Guidance" means the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, which, unless the source of funding is a Grant, supersedes requirements from OMB Circulars A-21, A-87, A-110, and A-122, OMB Circulars A-89, A-102, and A-133, and the guidance in Circular A-50 on Single Audit Act follow-up. The terms and conditions of the Uniform Guidance flow down to Awards to Subrecipients unless the Uniform Guidance or the terms and conditions of the Federal Award specifically indicate otherwise.

1.1.24. "Vendor" means a dealer, distributor, merchant or other seller providing property or services required for a project or program funded by an Award. A Vendor is not a Prime Recipient or a Subrecipient and is not subject to the terms and conditions of the Federal award. Program compliance requirements do not pass through to a Vendor.

2. COMPLIANCE.

2.1. Contractor/Grantee shall comply with all applicable provisions of the Transparency Act and the regulations issued pursuant thereto, all applicable provisions of the Uniform Guidance, including, but not limited to, all applicable Federal Laws and regulations required by this Federal Award. Any revisions to such provisions or regulations shall automatically become a part of these Federal Provisions, without the necessity of either party executing any further instrument. The State of Colorado, at its discretion, may provide written notification to Contractor/Grantee of such revisions, but such notice shall not be a condition precedent to the effectiveness of such revisions.

3. SYSTEM FOR AWARD MANAGEMENT (SAM) AND DATA UNIVERSAL NUMBERING SYSTEM (DUNS) REQUIREMENTS.

3.1. SAM. Contractor/Grantee shall maintain the currency of its information in SAM until the Contractor/Grantee submits the final financial report required under the Award or receives final payment, whichever is later. Contractor/Grantee shall review and update SAM information at least annually after the initial registration, and more frequently if required by changes in its information.

3.2. DUNS. Contractor/Grantee shall provide its DUNS number to its Prime Recipient, and shall update Contractor's/Grantee's information in Dun & Bradstreet, Inc. at least annually after the initial registration, and more frequently if required by changes in Contractor's/Grantee's information.

4. TOTAL COMPENSATION.

4.1. Contractor/Grantee shall include Total Compensation in SAM for each of its five most highly compensated Executives for the preceding fiscal year if:

4.1.1. The total Federal funding authorized to date under the Award is $30,000 or more if the source of funding is a Grant, or otherwise $25,000 or more if the source of funding is not a Grant; and

4.1.2. In the preceding fiscal year, Contractor/Grantee received:

4.1.2.1. 80% or more of its annual gross revenues from Federal procurement contracts and subcontracts and/or Federal financial assistance Awards or Subawards subject to the Transparency Act; and

4.1.2.2. $30,000,000 or more in annual gross revenues from Federal procurement contracts and subcontracts and/or Federal financial assistance Awards or Subawards subject to the Transparency Act if the source of funding is a Grant or otherwise $25,000,000 or more in annual gross revenues from Federal procurement contracts and subcontracts and/or Federal financial assistance Awards or Subawards subject to the Transparency Act if the source of funding is not a Grant; and

4.1.2.3. The public does not have access to information about the compensation of such Executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d) or § 6104 of the Internal Revenue Code of 1986.

5. REPORTING.

5.1. If Contractor/Grantee is a Subrecipient of the Award pursuant to the Transparency Act, Grantee shall report data elements to SAM and to the Prime Recipient as required in this Exhibit. No direct payment shall be made to Grantee for providing any reports required under these Federal Provisions and the cost of producing such reports shall be included in the Contract/Grant price. The reporting requirements in this Exhibit are based on guidance from the US Office of Management and Budget (OMB), and as such are subject to change at any time by OMB. Any such changes shall be automatically incorporated into this Contract/Grant and shall become part of Contractor's/Grantee's obligations under this Contract/Grant.

6. EFFECTIVE DATE AND DOLLAR THRESHOLD FOR REPORTING.

6.1. If the source of funding is a Grant, Reporting requirements in §8 below apply to new Awards as of October 1, 2010, if the initial award is $30,000 or more. If the initial Award is below $30,000 but subsequent Award modifications result in a total Award of $30,000 or more, the Award is subject to the reporting requirements as of the date the Award exceeds $30,000. If the initial Award is $30,000 or more, but funding is subsequently de-obligated such that the total award amount falls below $30,000, the Award shall continue to be subject to the reporting requirements.

6.2. If the source of funding is not a Grant, Reporting requirements in §8 below apply to new Awards as of October 1, 2010, if the initial award is $25,000 or more. If the initial Award is below $25,000 but subsequent Award modifications result in a total Award of $25,000 or more, the Award is subject to the reporting requirements as of the date the Award exceeds $25,000. If the initial Award is $25,000 or more, but funding is subsequently de-obligated such that the total award amount falls below $25,000, the Award shall continue to be subject to the reporting requirements.

6.3. The procurement standards in §9 below are applicable to new Awards made by Prime Recipient as of December 26, 2015. The standards set forth in §11 below are applicable to audits of fiscal years beginning on or after December 26, 2014.

7. SUBRECIPIENT REPORTING REQUIREMENTS.

7.1. If Contractor/Grantee is a Subrecipient, Contractor/Grantee shall report as set forth below.

7.1.1. To SAM. A Subrecipient shall register in SAM and report the following data elements in SAM ***for each*** Federal Award Identification Number (FAIN) assigned by a Federal agency to a Prime Recipient no later than the end of the month following the month in which the Subaward was made:

7.1.1.1. Subrecipient DUNS Number;

7.1.1.2. Subrecipient DUNS Number if more than one electronic funds transfer (EFT) account;

7.1.1.3. Subrecipient parent's organization DUNS Number;

7.1.1.4. Subrecipient's address, including: Street Address, City, State, Country, Zip (+ 4 if source of funding is a Grant or as otherwise directed per SAM directives for proper reporting), and Congressional District;

7.1.1.5. Subrecipient's top 5 most highly compensated Executives if the criteria in §4 above are met; and

7.1.1.6. Subrecipient's Total Compensation of top 5 most highly compensated Executives if the criteria in §4 above met.

7.1.2. To Prime Recipient. A Subrecipient shall report to its Prime Recipient, upon the effective date of the Contract/Grant, the following data elements:

7.1.2.1. Subrecipient's DUNS Number as registered in SAM.

7.1.2.2. Primary Place of Performance Information, including: Street Address, City, State, Country, Zip code + 4, and Congressional District.

8. PROCUREMENT STANDARDS.

8.1. Procurement Procedures. A Subrecipient shall use its own documented procurement procedures which reflect applicable State, local, and Tribal laws and applicable regulations, provided that the procurements conform to applicable Federal law and the standards identified in the Uniform Guidance, including without limitation, 2 CFR 200.318 through 200.327 thereof.

8.2. If the source of funding is a Grant: Domestic preference for procurements (2 CFR 200.322). As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

8.3. Procurement of Recovered Materials. If a Subrecipient is a State Agency or an agency of a political subdivision of the State, its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247, that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

9. ACCESS TO RECORDS.

9.1. A Subrecipient shall permit Recipient/Prime Recipient and its auditors to have access to Subrecipient's records and financial statements as necessary for Recipient to meet the requirements of 2 CFR 200.311-200.332 (Requirements for pass-through entities), 2 CFR 200.300 (Statutory and national policy requirements) through 2 CFR 200.309 (Period of performance), and Subpart F-Audit Requirements of the Uniform Guidance.

10. SINGLE AUDIT REQUIREMENTS.

10.1. If a Subrecipient expends $750,000 or more in Federal Awards during the Subrecipient's fiscal year, the Subrecipient shall procure or arrange for a single or program-specific audit conducted for that year in accordance with the provisions of Subpart F-Audit Requirements of the Uniform Guidance, issued pursuant to the Single Audit Act Amendments of 1996, (31 U.S.C. 7501-7507). 2 CFR 200.501.

10.1.1. Election. A Subrecipient shall have a single audit conducted in accordance with Uniform Guidance 2 CFR 200.514 (Scope of audit), except when it elects to have a program-specific audit conducted in accordance with 2 CFR 200.507 (Program-specific audits). The Subrecipient may elect to have a program-specific audit if Subrecipient expends Federal Awards under only one Federal program (excluding research and development) and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of Prime Recipient. A program-specific audit may not be elected for research and development unless all of the Federal Awards expended were received from Recipient and Recipient approves in advance a program-specific audit.

10.1.2. Exemption. If a Subrecipient expends less than $750,000 in Federal Awards during its fiscal year, the Subrecipient shall be exempt from Federal audit requirements for that year, except as noted in 2 CFR 200.503 (Relation to other audit requirements), but records shall be available for review or audit by appropriate officials of the Federal agency, the State, and the Government Accountability Office.

10.1.3. Subrecipient Compliance Responsibility. A Subrecipient shall procure or otherwise arrange for the audit required by Subpart F of the Uniform Guidance and ensure it is properly performed and submitted when due in accordance with the Uniform Guidance. Subrecipient shall prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR 200.510 (Financial statements) and provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by Uniform Guidance Subpart F-Audit Requirements.

11. CONTRACT/GRANT PROVISIONS FOR SUBRECEPIENT CONTRACTS.

11.1. In addition to other provisions required by the Federal Awarding Agency or the Prime Recipient, Contractors/Grantees that are Subrecipients shall comply with the following provisions. Subrecipients shall include all of the following applicable provisions in all subcontracts entered into by it pursuant to this Contract/Grant.

11.1.1. [Applicable to federally assisted construction contracts.] Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 shall include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.

11.1.2. [Applicable to on-site employees working on government-funded construction, alteration and repair projects.] Davis-Bacon Act. Davis-Bacon Act, as amended (40 U.S.C. 3141-3148).

11.1.3. Rights to Inventions Made Under a contract/grant or agreement. If the Federal Award meets the definition of "funding agreement"/ "funding Contract" under 37 CFR 401.2 (a) and the Prime Recipient or Subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement,"/"funding Contract", the Prime Recipient or Subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the Federal Awarding Agency.

11.1.4. Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended. Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal awardee(s) to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal Awarding Agency and the Regional Office of the Environmental Protection Agency (EPA).

11.1.5. Debarment and Suspension (Executive Orders 12549 and 12689). A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

11.1.6. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352). Contractors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

11.1.7. Never contract with the enemy (2 CFR 200.215). Federal awarding agencies and recipients are subject to the regulations implementing "Never contract with the enemy" in 2 CFR part 183. The regulations in 2 CFR part 183 affect covered contracts, grants and cooperative agreements that are expected to exceed $50,000 within the period of performance, are performed outside the United States and its territories, and are in support of a contingency operation in which members of the Armed Forces are actively engaged in hostilities.

11.1.8. Prohibition on certain telecommunications and video surveillance services or equipment (2 CFR 200.216). Grantee is prohibited from obligating or expending loan or grant funds on certain telecommunications and video surveillance services or equipment pursuant to 2 CFR 200.216.

12. CERTIFICATIONS.

12.1. Unless prohibited by Federal statutes or regulations, Recipient/Prime Recipient may require Subrecipient to submit certifications and representations required by Federal statutes or regulations on an annual basis. 2 CFR 200.208. Submission may be required more frequently if Subrecipient fails to meet a requirement of the Federal award. Subrecipient shall certify in writing to the State at the end of the Award that the project or activity was completed or the level of effort was expended. 2 CFR 200.201(3). If the required level of activity or effort was not carried out, the amount of the Award must be adjusted.

13. EXEMPTIONS.

13.1. These Federal Provisions do not apply to an individual who receives an Award as a natural person, unrelated to any business or non-profit organization he or she may own or operate in his or her name.

13.2. A Contractor/Grantee with gross income from all sources of less than $300,000 in the previous tax year is exempt from the requirements to report Subawards and the Total Compensation of its most highly compensated Executives.

14. EVENT OF DEFAULT AND TERMINATION.

14.1. Failure to comply with these Federal Provisions shall constitute an event of default under the Contract/Grant and the State of Colorado may terminate the Contract/Grant upon 30 days prior written notice if the default remains uncured five calendar days following the termination of the 30-day notice period. This remedy will be in addition to any other remedy available to the State of Colorado under the Contract/Grant, at law or in equity.

14.2. Termination (2 CFR 200.340). The Federal Award may be terminated in whole or in part as follows:

14.2.1. By the Federal Awarding Agency or Pass-through Entity, if a Non-Federal Entity fails to comply with the terms and conditions of a Federal Award;

14.2.2. By the Federal awarding agency or Pass-through Entity, to the greatest extent authorized by law, if an award no longer effectuates the program goals or agency priorities;

14.2.3. By the Federal awarding agency or Pass-through Entity with the consent of the Non-Federal Entity, in which case the two parties must agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated;

14.2.4. By the Non-Federal Entity upon sending to the Federal Awarding Agency or Pass-through Entity written notification setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if the Federal Awarding Agency or Pass-through Entity determines in the case of partial termination that the reduced or modified portion of the Federal Award or Subaward will not accomplish the purposes for which the Federal Award was made, the Federal Awarding Agency or Pass-through Entity may terminate the Federal Award in its entirety; or

14.2.5. By the Federal Awarding Agency or Pass-through Entity pursuant to termination provisions included in the Federal Award.

EXHIBIT END

Local Coordinating Organization

Gunnison-Hinsdale Early Childhood Council

Administrative Budget

Initial Administrative Funding Amount:	$64,660

Use the table below to estimate how you plan to spend your initial administrative funding allocation, with a brief justification for each line item. Please add additional rows if required.

Expenditure	Explanation	Amount
Personnel	Salary and Benefits for 1 or 2 staff members	$46,194
Equipment	Computer	$4,000
Travel	Lodging and Mileage	$1,000
Incentives	Stipends for participation in Community planning meetings $500/early childhood provider	$6,500
Meeting Meals	Meals for longer planning meetings	$500
Indirect		$6,466
	Total	**$64,660**

Initial Funding Requested:	$64,660

NOTICE OF PARTICIPATION
IN THE
DEPARTMENT PROGRAM
FOR PUBLIC CONTRACTS FOR SERVICES

Colorado Division of Labor
633 17th Street, Suite 200
Denver, Colorado 80202-3660
Telephone: (303) 318-8441
Toll-Free: 1-888-390-7936
www.coworkforce.com/lab

Effective May 13, 2008, contractors who enter into or renew a public contract for services with Colorado state agencies or political subdivisions must participate in either the federal E-Verify program, OR the newly created Colorado Department of Labor and Employment Program. The option to enroll in the new Department Program was created by Colorado State Senate Bill 08-193, which amended 8-17.5-101 and 102, C.R.S.

If a contractor wishes to participate in the Colorado Department of Labor and Employment Program in lieu of utilizing the federal E-Verify program, the contractor or contractor's representative must (among other requirements):

1) Sign and complete this form in its entirety and submit this form to the Colorado Division of Labor via mail or in-person to the address noted above, AND

2) Include this form with the contract to the contracting State agency or political subdivision.

Notice is hereby given of participation in the Colorado Department of Labor and Employment Program established pursuant to 8-17.5-102(5)(c)(I), C.R.S. The undersigned agrees to abide by all applicable provisions of this law, including consent to undergo random audits by the Department pursuant to 8-17.5-102(5)(c)(III), C.R.S.

Contractor Contact Information

CONTRACTOR / BUSINESS NAME		
ADDRESS	CITY, STATE, ZIP	
PHONE ( )	FAX ( )	E-MAIL ADDRESS

Contracting State Agency or Political Subdivision Contact Information

STATE AGENCY OR POLITICAL SUBDIVISION NAME Colorado Department of Early Childhood		
CONTACT NAME AT AGENCY OR SUBDIVISION Lisa Vaughn	TITLE Contract Manager	
ADDRESS 1575 Sherman Street, 1st Floor	CITY, STATE, ZIP Denver, CO 80203	
PHONE (303) 866-6821	FAX (303) 866-4453	E-MAIL ADDRESS Lisa.Vaughn@state.co.us

Contract Information

CONTRACT NUMBER	APPROXIMATE CONTRACT DOLLAR AMOUNT ($)
CONTRACT EFFECTIVE DATE	CONTRACT END DATE

Contractor OR Contractor Representative Information (Individual Signing this Notification)

NAME	TITLE	
PHONE ( )	FAX ( )	E-MAIL ADDRESS

CONTRACTOR / REPRESENTATIVE SIGNATURE **DATE SIGNED**

For official use only:
Claim # _____ Assigned to _____

For more information on this law, visit: www.coworkforce.com/lab/pcs

COLORADO
Department of Early Childhood

Colorado Department of Early Childhood

VENDOR CONTACT INFORMATION SHEET

Legal Name of Vendor as it should appear on the Contract/Purchase Order including any dba:

Gunnison County

Address: 220 N. Spruce Street

City: Gunnison **State:** CO **Zip Code:** 81230 **County:** Gunnison

FEIN # 84-60007700 **State of Incorporation** Colorado

Unique Entity Identifier (UEI) (From SAM.gov) _____ **Fiscal Year End Date (MM/DD)** 12/2023

Type of Entity (please mark one):

- [ ] Individual
- [ ] Professional Corporation (PC)
- [ ] Sole Proprietor
- [ ] Not-For-Profit Corporation
- [ ] Limited Liability Company (LLC)
- [ ] Joint Venture
- [ ] For-Profit
- [ ] Limited Liability Partnership (LLP)
- [X] Government

Primary Contact to Receive ALL Correspondence:

Name: Margaret Wacker
Title: Community Health Manager
Email: mwacker@gunnisoncounty.org
Phone: 970.641.7913

CFO or Financial Contact:

Name: Jody Wise
Title: Senior Accountant
Email: jwise@gunnisoncounty.org
Phone: 970.641.7679

Individual Signing Contract:

Name: Matthew Birnie
Title: County Manager
Email: mbirnie@gunnisoncounty.org
Phone: 970.641.0248

Invoice Contact:

Name: Jody Wise
Title: Senior Accountant
Email: jwise@gunnisoncounty.org
Phone: 970.641.7679

Additional Contacts for DocuSign Review:

The Department of Early Childhood collects signatures via DocuSign. **Please list below any individuals that need to be included in the DocuSign process prior to the final signature** (example: Director's Assistant, Attorney, etc):

Name: Melanie Bollig
Title: Administrative Assistant III
Email: mbollig@gunnisoncounty.org
Sign or CC? CC

Vendor Specific Instructions for Emails of Preliminary Approval/DocuSign (example: PI/Faculty Member Name):

Is your agency set up for Electronic Deposit with the State of CO? Yes X No ____

If Yes, please list the last 4 digits of the account number payments should be sent to: 9411

How long does your agency and/or board need to review and return the signed contract? 2 weeks

IMPORTANT – When submitted with a Solicitation, please complete the following:

Vendor should read the entire Solicitation document before submitting a Bid/Proposal/Quote. Solicitation is subject to the conditions stipulated and in accordance with the specifications set forth and/or attached to the Solicitation. All Solicitations shall be quoted F.O.B. destination, unless otherwise specified, to the delivery location or job site listed in the Solicitation.

ELECTRONIC OR PRINTED SIGNATURE FROM AUTHORIZED SIGNATORY

Date

State of Colorado
Contract Management Information
Vendor Disclosure Statement
Colorado Revised Statutes § 24-102-206

Contract Performance Outside of the United States or Colorado

***Prior to contracting*, or as a requirement for the solicitation of any contract for services from the State of Colorado, a prospective vendor is required to disclose the following information in a statement of work.**

Completing this Form

- To the extent the following information has **not previously disclosed** in a statement of work, a prospective vendor shall complete this Vendor Disclosure Statement and return it to the contracting state agency or institution of higher education (IHE).

- This Disclosure Statement is not required for contracts under Medicare, the "Colorado Medical Assistance Act", Articles 4 to 6 of Title 25.5, CRS, the "Children's Basic Health Plan Act", Article 8 of Title 25.5, CRS, or the "Colorado Indigent Care Program", Part I of Article 3 of Title 25.5, CRS.

- This Disclosure Statement is not required for Construction contracts.

---

1. Solicitation or Contract Routing Number: _____

   Vendor Name: _____

   State Agency/IHE Name: Colorado Department of Early Childhood

2. Where will the services under the contract, including any subcontracts, be performed? List all country(ies) and state(s).

   _____

3. If it is anticipated that services under the contract, or any subcontracts, will be performed outside of the United States or the State of Colorado, explain why it is necessary or advantageous to go outside the United States or the State of Colorado to perform the contract or any subcontracts.

   _____

Signature	Date
Printed Name	Title

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Incumbency and Signature Certificate Approval; Zio

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Zion's

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Add Perry Solheim and remove Linda Nienhueser from Zion's Bank Certificate of Incumbency. This is for existing COP accounts that needed to have control access updated.

Fiscal Impact: none

Submitted by: Perry W. Solheim **Submitter's Email Address:** psolheim@gunnisoncounty.org

Finance Review: (●) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\PSolheim Discharge Date: 9/13/2022

County Attorney Review: (●) Required ( ) Not Required

Comments:
CAO is unable to fully anaylze the legal significance of the proposed certificate because it has not received the underlying agreement(s) governing the certificate. However, on its face, there does not appear to be a legal issue. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/16/2022 Certificate of Insurance Required

Yes ( ) No (●)

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

(●) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

INCUMBENCY AND SIGNATURE CERTIFICATE

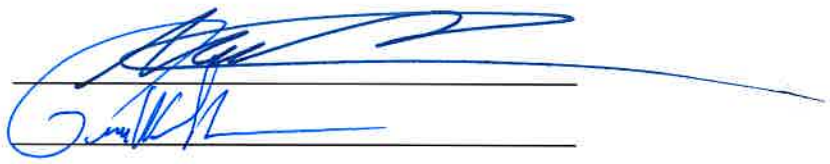
The undersigned hereby certifies that:

1. The undersigned are County Representatives of and for the County of Gunnison, Colorado and The Board of County Commissioners of the County of Gunnison, Colorado (the "County").
2. The signature set forth opposite the names of the following persons are the true and correct signatures of such persons and such persons are hereby appointed as authorized officers to execute, deliver and perform day-to-day documents of the County.

Name and Title

Matthew Birnie, County Manager

Perry W. Solheim, CFO



IN WITNESS WHEREOF, the undersigned has executed this Incumbency and Signature Certificate as of September 20, 2022.

CHAIR OF THE BOARD OF
COUNTY COMMISSIONERS OF THE
COUNTY OF GUNNISON, COLORADO

By:_____
Jonathan Houck

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Colorado Department of Public Health

Action Requested: County Manager Signature

Parties to the Agreement: CDPHE and Gunnison County

Term Begins: 10/1/2022 **Term Ends:** **Grant Contract #:** 2023*2226

Summary:

CDPHE contract for WIC services 2023-2024

Fiscal Impact:

Submitted by: Brad Wheaton **Submitter's Email Address:** bradford.wheaton@state.co.us

Finance Review: (●) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\kweak Discharge Date: 9/15/2022

County Attorney Review: (●) Required ( ) Not Required

Comments:
Appears legally sufficient. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/15/2022 Certificate of Insurance Required

Yes ( ) No (●)

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

(●) Consent Agenda ( ) Regular Agenda ( ) Worksession Time Allotted:

Agenda Date: 9/20/2022

Revised April 2015

DocuSign Envelope ID: 6C276DDF-88C5-440F-82ED-D292BB67E251

TASK ORDER

State Agency State of Colorado for the use & benefit of the Department of Public Health and Environment 4300 Cherry Creek Drive South Denver CO 80246	**Contractor** Board of County Commissioners of Gunnison County (a political subdivision of the state of Colorado) 200 East Virginia Avenue Gunnison, CO 81230-2297 for the use and benefit of the Gunnison County Department of Health and Human Services 225 North Pine Street, Suite E Gunnison, CO 81230-2333
Master Task Order Contract Number 23 FAA 00023 **Task Order Number** 2023*2226	**Task Order Performance Beginning Date** **The later of the Task Order Effective Date or October 1, 2022**
Task Order Maximum Amount **Initial Term** State Fiscal Year 2023-2024 $ 60,672.00 **Extension Terms** Total for All State Fiscal Years $ 60,672.00	**Task Order Expiration Date** **September 30, 2023** Except as stated in §2.D., the total duration of this Contract, including the exercise of any options to extend, shall not exceed 5 years from its Performance Beginning Date.
Pricing/Funding Price Structure: Cost Reimbursement **Contractor Shall Invoice:** Monthly **Funding Source:** **Federal** $ 60,672.00	**Miscellaneous:** Authority to enter into this Contract exists in: C.R.S. 25-1.5-101 – C.R.S. 25-1.5-113 Law Specified Vendor Statute (if any)**:** Not Applicable **Procurement Method:** Exempt **Solicitation Number (if any):** Not Applicable
State Representative Kathryn Gasowski Fiscal and Operations Manager Prevention Services Division, Nutrition Services Branch Colorado Department of Public Health and Environment 4300 Cherry Creek Drive South Denver, CO 80246 Kathryn.Gasowski@state.co.us	**Contractor Representative** Susan Harrison WIC Director Gunnison County Department of Health and Human Services 225 North Pine Street, Suite E Gunnison, CO 81230-2333
Exhibits and Order of Precedence The following Exhibits and attachments are included with this Contract: Exhibit A Additional Provisions Exhibit B Statement of Work Exhibit C Budget Exhibit D Federal Provisions	
Contract Purpose Implement and operate the COWIC Program of the USDA Food and Nutrition Services (FNS) Special Supplemental Nutrition Program for Women, Infants and Children (WIC) as an authorized local COWIC agency.	

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In accordance with **§4.B** of the Master Task Order Contract referenced above, Contractor shall complete the following Project:

1. PROJECT DESCRIPTION

Contractor shall complete the Project described in Exhibit B Statement of Work (SOW) that is attached hereto and incorporated herein ("the SOW"). All terminology used in this Task Order and the SOW shall be interpreted in accordance with the Master Task Order Contract unless specifically defined differently in this Task Order. The Statement of Work and Budget are incorporated herein, made a part hereof and attached hereto as Exhibit B - Statement of Work and Exhibit C - Budget.

2. PAYMENT

The State shall pay Contractor the amounts shown in Exhibit C - Budget that is attached hereto and incorporated herein, in accordance with the requirements of the SOW and the Master Task Order Contract. The State shall not make any payment for a State Fiscal Year that exceeds the Task Order Maximum Amount shown above for that State Fiscal Year.

3. PERFORMANCE PERIOD

Contractor shall complete all Work on the Project described in this Task Order by the Task Order Expiration Date stated above. Contractor shall not perform any Work described in the SOW prior to the Task Order Performance Beginning Date or after the Task Order Expiration Date stated above.

4. TASK ORDER EFFECTIVE DATE:

The Effective Date of this Task Order is October 1, 2022.

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SIGNATURE PAGE

THE PARTIES HERETO HAVE EXECUTED THIS CONTRACT

Each person signing this Contract represents and warrants that he or she is duly authorized to execute this Contract and to bind the Party authorizing his or her signature.

CONTRACTOR	**STATE OF COLORADO**
Board of County Commissioners of Gunnison County (a political subdivision of the state of Colorado) for the use and benefit of the Gunnison County Department of Health and Human Services	**Jared S. Polis, Governor** Colorado Department of Public Health and Environment Jill Hunsaker Ryan, MPH, Executive Director
_____ By: Signature	_____ By: Signature
_____ Name of Person Signing for Contractor FULL NAME	_____ Name of Executive Director Delegate
_____ Title of Person Signing for Contractor TITLE	_____ Title of Executive Director Delegate
Date: _____	Date: _____

In accordance with §24-30-202 C.R.S., this Contract is not valid until signed and dated below by the State Controller or an authorized delegate.

STATE CONTROLLER
Robert Jaros, CPA, MBA, JD

_____
By: Signature

_____
Name of State Controller Delegate

_____
Title of State Controller Delegate

Contract Effective Date:_____

-- Signature and Cover Pages End --

DocuSign Envelope ID: 6C276DDF-88C5-440F-82ED-D292BB67E251

EXHIBIT A

ADDITIONAL PROVISIONS
To Original Contract Number 2023*2226

These provisions are to be read and interpreted in conjunction with the provisions of the Contract specified above.

1. To receive compensation under the Contract, the Contractor shall submit a signed Monthly, Quarterly, or other schedule CDPHE Reimbursement Invoice Form. This form is accessible from the CDPHE internet website https://www.colorado.gov/pacific/cdphe/standardized-invoice-form-and-links and is incorporated and made part of this Contract by reference. CDPHE will provide technical assistance in accessing and completing the form. The CDPHE Reimbursement Invoice Form and Expenditure Details page must be submitted no later than forty-five (45) calendar days after the end of the billing period for which services were rendered. Expenditures shall be in accordance with the Statement of Work and Budget incorporated into this Contract.

   Scan the completed and signed CDPHE Reimbursement Invoice Form into an electronic document. Email the scanned invoice with the Excel workbook containing the Expenditure Details page to: CDPHE_NSBFiscal@state.co.us

   Final billings under the Contract must be received by the State within a reasonable time after the expiration or termination of the Contract; but in any event no later than forty-five (45) calendar days from the effective expiration or termination date of the Contract.

   Unless otherwise provided for in the Contract, "Local Match", if any, shall be included on all invoices as required by funding source.

   The Contractor shall not use federal funds to satisfy federal cost sharing and matching requirements unless approved in writing by the appropriate federal agency.

   Contractor shall request prior approval in writing from the State for all modifications to the Statement of Work, or for any modification to the direct costs in excess of twenty-five percent (25%) of the total budget for direct costs, or for any modifications to the indirect cost rate. Any request for modifications to the Budget in excess of twenty-five percent (25%) of the total budget for direct costs, or any modifications to indirect cost rates, shall be submitted to the State at least ninety (90) days prior to the end of the contract period and will require a modification in accordance with General Provisions, Section 16, Modification, Section H.

2. Time Limit for Acceptance Of Deliverables.

   a. Evaluation Period. The State shall have **sixty (60)** calendar days from the date a deliverable is delivered to the State by the Contractor to evaluate that deliverable, except for those deliverables that have a different time negotiated by the State and the Contractor.

   b. Notice of Defect. If the State believes in good faith that a deliverable fails to meet the design specifications for that particular deliverable, or is otherwise deficient, then the State shall notify the Contractor of the failure or deficiencies, in writing, within **thirty (30)** calendar days of: 1) the date the deliverable is delivered to the State by the Contractor if the State is aware of the failure or deficiency at the time of delivery; or 2) the date the State becomes aware of the failure or deficiency. The above time frame shall apply to all deliverables except for those deliverables that have a different time negotiated by the State and the Contractor in writing pursuant to the State's fiscal rules.

   c. Time to Correct Defect. Upon receipt of timely written notice of an objection to a completed deliverable, the Contractor shall have a reasonable period of time, not to exceed **thirty (30)** calendar days, to correct the noted deficiencies.

3. Health Insurance Portability and Accountability Act (HIPAA) Business Associate Determination.

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The State has determined that this Contract does not constitute a Business Associate relationship under HIPAA.

4. The Contractor shall obtain the prior written approval of the State before, and as a condition of, purchasing any equipment with WIC funds that costs Five Thousand Dollars ($5,000.00) or more. If such approval is given by the State, and the Contractor purchases the equipment, then that equipment shall be the property of the COWIC Program.

5. The Contractor shall ensure that no claim is submitted to the State for the reimbursement of those services which are already funded by other state or federal programs, or for costs which are not allowable as defined in the WIC Program Manual, which is available at http://coloradowic.com/

6. The Contractor's claims for the reimbursement of all administrative costs shall be made in accordance with all applicable requirements imposed by the USDA, including but not limited to 7 C.F.R., Part 246, as amended, all applicable Office of Management and Budget (OMB) circulars, and the State's WIC policies, as amended.

7. Continued State financial reimbursement under this Contract is contingent upon the continued operation of the WIC program as described in this Contract, and the Contractor's timely submission of all the reports, data, or other documentation required under this Contract.

8. Nondiscrimination: The Recipient will comply with following the nondiscrimination statutes and regulations, other related regulations and any USDA nondiscrimination directives:

   a. Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d- *et seq.)* and USDA regulations at 7 CFR Part 15, Nondiscrimination, and Department of Justice regulations at 28 CFR Part 42, Non-discrimination; Equal Employment Opportunity: Policies And Procedures;

   b. Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 *et seq.)* and USDA regulations at 7 CFR Part 15a, Education Programs or Activities Receiving or Benefiting from Federal Financial Assistance;

   c. Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 1681 *et seq.)* and USDA regulations at 7 CFR Part 15a, Education Programs or Activities Receiving or Benefiting or Benefiting from Federal Financial Assistance, and Department of Justice regulations at 28 CFR Part 41, Implementation of Executive Order 12250, Nondiscrimination On the Basis of Handicap in Federally Assisted Programs; and

   d. Age Discrimination Act of 1975 (42 U.S.C. 6101 *et seq.)* The Grantee assures that it will immediately take any measures necessary to effectuate the requirements in these laws, regulations and directives. The Grantee gives this assurance in consideration of and for the purpose of obtaining the funds provided under this agreement.

   e. The Americans with Disabilities Act of 1990 (ADA) prohibits discrimination on the basis of disability in employment (Title I), state and local government services (Title II), places of public accommodation and commercial facilities (Title III). (42 U.S.C. 12101-12213).

      The following nondiscrimination statement MUST be included on all publications, outreach materials, handouts, referral materials, leaflets and brochures that identify or describe the WIC program:

      In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, religious creed, disability, age, political beliefs, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

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Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339.

Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508-0002-508-11-28-17Fax2Mail.pdf, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form.

To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

(1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410;
(2) fax: (202) 690-7442; or
(3) email: program.intake@usda.gov.

This institution is an equal opportunity provider.

9. The Contractor shall agree to support full use of federal funds provided from USDA/Food and Nutrition Service to Colorado to administer the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) as established in Section 12(b) of the Richard B. Russell National School Lunch Act, 42 U.S.C. 1760 (b), as amended by Section 361 of the Health, Hunger-Free Kids Act of 2010 (Public Law 111-296). This stipulates that funds provided for administration should be excluded from local agency budget restrictions including at a minimum, hiring freezes, work furloughs, and travel restrictions affecting the WIC program if there are enough WIC funds available to pay for those services during the contract period

10. No State or other public funds payable under this Contract shall be used for the acquisition, operation or maintenance of computer software in violation of United States copyright laws or applicable licensing restrictions. The Contractor hereby certifies that, for the term of this Contract and any extensions, the Contractor has in place appropriate systems and controls to prevent such improper use of public funds. If the State determines that the Contractor is in violation of this paragraph, the State may exercise any remedy available at law or equity or under this Contract, including, without limitation, immediate termination of the Contract and any remedy consistent with United States copyright laws or applicable licensing restrictions

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EXHIBIT B

STATEMENT OF WORK
To Original Contract Number 2023*2226

These provisions are to be read and interpreted in conjunction with the provisions of the contract specified above.

I. Project Description:
The WIC Program is a federally funded program established through United States Department of Agriculture (USDA) Food and Nutrition Services (FNS) to supply specified nutritious foods and nutrition education to income-eligible pregnant, postpartum and breastfeeding women and children under five (5) years of age.

II. Work Plan:

Performance-Based Work Plan Table for SOW Services or Services with Goods

Goal #1: The Colorado Special Supplemental Nutrition Program for women, infants and children (COWIC or the Program) at the Colorado Department of Public Health & Environment (CDPHE) provides nutrition education, breastfeeding support, referrals, and food benefits to income-eligible pregnant, postpartum, and breastfeeding women, infants, and children up to the age of five (5).	
Objective #1: No later than the expiration date of the contract, support the COWIC Program through the implementation and operation of the USDA Food and Nutrition Services (FNS) Special Supplemental Nutrition Program for Women, Infants and Children (WIC) as an authorized local COWIC agency.	
Primary Activity #1	The Contractor shall provide nutrition education and referrals to all enrolled COWIC participants.
Sub-Activities #1	1) The Contractor shall annually create a local agency Nutrition Education Plan based on the guidance provided by COWIC at CDPHE for that year. a) The Contractor shall implement the Nutrition Education Plan b) The Contractor shall evaluate the previous year's Nutrition Education Plan. 2) The Contractor shall conduct nutrition education services in the COWIC MIS system including: a) Documenting nutrition education services in the COWIC computer system. b) Certifying program participants and referring participants identified as having a high nutritional/medical risk factor for high risk nutrition counseling. 3) The Contractor shall monitor monthly participant caseload reports and develop outreach strategies and partnerships to increase program participation. 4) The Contractor shall maintain a current list of local services and organizations for referral purposes and document consent and referrals within the MIS system. 5) The Contractor shall contact the COWIC Program staff at CDPHE with questions regarding regulation interpretation. 6) The Contractor shall ensure that all local agency COWIC staff maintain up-to-date training on policy, procedures, systems, and benefits of the Program.
Primary Activity #2	The Contractor shall provide breastfeeding support to pregnant and postpartum women.

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Sub-Activities #2	1) The Contractor shall endorse breastfeeding as the preferred method of infant feeding amongst COWIC program participants and will support parents in their decisions regarding infant feeding that is best for their family. 2) The Contractor shall provide breastfeeding education to all pregnant participants and throughout the postpartum period, as needed. 3) The Contractor shall establish clinic procedures to incorporate positive peer influence prenatally and during the postpartum period, including referral of participants to the Breastfeeding Peer Counseling program for additional support. 4) The Contractor shall document within the MIS system when local agency staff complete the breastfeeding training module. 5) The Contractor shall collaborate with other programs/groups within its community that provide breastfeeding education and support. 6) The Contractor shall maintain a breast pump inventory and a) provide appropriate breast pumps to participants, when necessary. b) provide appropriate education on pumping and breast milk storage.
Primary Activity #3	The Contractor shall issue food benefits to enrolled COWIC participants.
Sub-Activities #3	1) The Contractor shall issue food benefits to enrolled COWIC participants based on the individualized food prescription and Program requirements using the MIS system. 2) The Contractor shall provide training to COWIC participants on the use of food benefits including how to use the EBT card, how to find eligible foods, and how to access the Allowable Foods List. 3) The Contractor shall be responsible for the security and accountability of negotiable food instruments (EBT cards). a) The Contractor shall reimburse the State for any COWIC Program funds that are misused or otherwise diverted due to: (1) negligence, (2) fraud, (3) theft, (4) embezzlement, or (5) any other loss caused by the Contractor, its employees or agents.
Primary Activity #4	The Contractor shall assign an employee to serve as a Local Agency Retail Coordinator (LARC).
Sub-Activities #4	1) The LARC shall work in conjunction with the COWIC Program at CDPHE on retail store activities, including: a) Training. b) Compliance. 2) The LARC shall respond to participant concerns and retailer issues, notifying COWIC state staff in the Benefit Delivery Unit.
Primary Activity #5	The Contractor shall participate in COWIC contract fiscal and program monitoring.
Sub-Activities #5	1) The Contractor shall submit documentation requested by COWIC fiscal staff to support costs in compliance with federal rules and regulations for fiscal management (OMB omni-circular 2 CFR Part 200). 2) The Contractors shall participate in program monitoring activities not less than biannually to assure compliance with federal and state requirements. COWIC program monitoring activities may include:

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	a) Complete required forms/reports within the timeframe requested by the State Agency. b) Attend monitoring and site visit sessions. c) Respond with a written plan of action and target dates for resolution and/or education for staff on findings/issues identified during the monitoring. d) Meet minimally for one follow up, 90 days to 6 months post monitoring date (1) Meet for any additional follow ups and/or reviews as the State agency determines to be necessary based on the number and severity of findings during the monitoring.
Primary Activity #6	The Contractor shall complete the necessary regulatory and administrative requirements of the Program.
Sub-Activities #6	1) The Contractor shall protect the confidentiality of a recipient's identity by limiting access of the recipient's records to COWIC staff and the recipient's health care provider (with participant's documented permission). a) Access to records by other third parties must be accompanied by a release of information signed by the recipient. 2) The Contractor shall inform the COWIC state Program staff at CDPHE when new employees need security roles assigned within the MIS computer system. 3) The Contractor shall require its employees to track time worked and submit a time study report on the following COWIC activities: a) Nutrition Education. b) Breastfeeding Support. c) Clinic Services. d) Administration. 4) The Contractor shall create an annual local agency budget for operating the Program and submit a copy of that budget to the COWIC Fiscal Officer at CDPHE. 5) The Contractor shall provide staffing sufficient to service participant case load and meet operating standards. a) The contractor shall determine staffing needs and plans should key staff members be absent/unavailable. b) Client services must remain available. c) The Contractor shall provide written plans for continuation of service if staff turnover negatively impacts required services. 6) The Contractor shall provide the necessary support to operate COWIC computers and peripheral devices: a) On-site Information Technology (IT) support. b) Data security including firewalls. c) Internet access. 7) The Contractor agrees to maintain upgrades of the MIS system when notified by COWIC at CDPHE. 8) The Contractor shall be responsible for the security of all COWIC equipment in its control or possession and shall immediately report loss or damage to equipment caused by Contractor negligence, abuse, or misuse to Program staff at CDPHE. 9) The Contractor shall maintain a computer equipment inventory for local agency COWIC Staff. 10) The Contractor shall respond to all requests for information and meetings from the COWIC Program at CDPHE in a timely manner. 11) The Contractor shall annually submit to cdphe_nsbfiscal@state.co.us for use with the annual funding formula a salary survey for personnel expenses to include: a) local agency staff members that work on the COWIC program. b) monthly salary costs. c) monthly benefits. d) monthly expected Full-Time Equivalent (FTE) hours to be worked on the WIC grant for the calendar year.

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Primary Activity #7	OPTIONAL: The Contractor shall provide support services to other COWIC programs operated by local health agencies within the State of Colorado. Contractors providing additional support services, such as referral management, nutrition educator backup, high risk counseling, or provision of director support to other agencies, shall document such arrangement via a Memorandum of Understanding (MOU) or other written agreement.
Sub-Activities #7	1) The Contractor shall provide services including: a) referral management of participants b) nutrition educator back-up c) high risk counseling d) Director support to other agencies 2) The Contractor shall coordinate support role with state COWIC program including: a) Type of work to be completed b) Participant interaction c) Financial support for additional services rendered. 3) The Contractor shall clarify roles and responsibilities along with partnering local agencies for core COWIC programmatic requirements using a Memorandum of Understanding (MOU) or other written agreements. 4) The Contractor shall submit a copy of the executed final agreements to the COWIC Program at CDPHE via email to demonstrate plan for fulfillment of contract requirements through partnerships including: a) standards of service b) reporting c) compliance roles and responsibilities.
Standards and Requirements	1) The Contractor must be an authorized COWIC local agency. This process includes the application for authorization and continued authorization as issued by the COWIC program. 2) The Contractor shall administer the COWIC program to qualified participants according to specifications outlined in a) COWIC Policy & Procedures manual (updated annually) located at: https://www.colorado.gov/cdphe/wic-manuals-and-guides. b) COWIC Program policy letters. 3) According to COWIC policy, the Contractor shall ensure that participants in the program meet the following eligibility requirements: a) Are pregnant, breastfeeding, and/or postpartum women or are infants or children up to age five. b) Are income eligible for services. c) Have an identifiable nutrition risk factor. 4) The content of electronic documents located on the COWIC websites may be updated periodically during the contract term. a) The Contractor shall monitor documents and website content for updates. b) The Contractor shall comply with all updates. 5) The Contractor shall provide an environment for COWIC participants and local agency staff that is welcoming, breastfeeding-friendly, accessible, and provides confidential counseling spaces. 6) The Contractor shall accommodate cultural and language diversity of participants through the use of phone or in-person translation services whenever requested by the participant. 7) The Nutrition Education Plan shall be submitted on time and must include all required elements in the annual request from the COWIC Program staff at CDPHE. 8) The Contractor shall adhere to the following regarding COWIC local agency staff: a) Staffing shall be sufficient to service participant case load and meet operating standards.

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(1) The contractor shall determine staffing needs and plans should key staff members be absent/unavailable.
(2) Client services must remain available.
(3) The Contractor shall provide written plans for continuation of service if staff turnover negatively impacts required services.

b) Newly hired staff shall complete the certification program, including new employee training.
c) Staff must complete two training sessions per year. Any COWIC-required training may count towards the two staff trainings.
d) Staff shall attend scheduled workshops or COWIC-sponsored meetings on updates to policies, contracts, procedures and nutrition.
e) Staff shall exhibit a positive attitude toward breastfeeding.
f) Staff shall consistently meet performance expectations.
g) Qualifications of personnel assigned by the Contractor to perform the services outlined within this contract shall be available for review and approval by the COWIC Program at CDPHE.
h) Contractors participating in partnership arrangements with other agencies shall adhere to the terms and conditions of the MOU or other written agreement on file with CDPHE.

9) IT support (with direction from the COWIC Program at CDPHE) shall include:
a) Ordering equipment, as directed by the COWIC Program at CDPHE.
b) Setting up equipment and downloading the MIS system.
c) Setting up multi-function printers, card readers and PIN pad devices for EBT, and signature pads.
d) Ensuring that no local system changes or upgrades are done to the COWIC computers without first verifying that the upgrades are compatible with the MIS system.
e) Computers and peripherals, such as printers, shall be disposed of at the direction of the COWIC Program at CDPHE.

10) The Contractor shall maintain a computer equipment inventory that includes:
a) Computer Model.
b) Serial Number.
c) Date purchased.
d) Acquisition Cost.
e) Warranty Expiration.
f) Computer Location.

11) Specific guidance for the Contractor's Local Agency Retail Coordinator (LARC) is provided in the COWIC Policy & Procedure Manual and the COWIC Retailer Handbook located within the Manual.

12) As specified in the COWIC Policy & Procedures manual, the Colorado WIC Program and its contracting agencies must make a fair hearing available to any individual whose application for benefits or services has been denied, reduced, or terminated, or who is otherwise aggrieved by agency action.

13) Time Study reports shall be submitted to cdphe_nsbfiscal@state.co.us at the COWIC Program at CDPHE for each of its local agency employees for the timeframe of one week per month OR one month per quarter.

14) The Security Access Form shall be submitted to the COWIC Help Desk at the COWIC Program at CDPHE as required in the COWIC Policy & Procedure Manual.

15) Each COWIC local agency shall comply with Clinical Laboratory Improvement Amendments (CLIA):
a) All entities that perform even one test, including waived test on ... "materials derived from the human body for the purpose of providing information for the diagnosis, prevention or treatment of any disease or impairment of, or the assessment of the health of, human beings" to meet certain Federal requirements. If an entity performs tests for these purposes, it is considered under CLIA to be a laboratory and must register with the CLIA program.
b) Hemoglobin testing is a waived test under CLIA.

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	c) The COWIC local agency performing hemoglobin tests shall operate under their health department's CLIA Certification Number. d) Each COWIC WIC site address shall be listed on the CLIA Certificate. e) COWIC local agency staff shall provide the CLIA Certification Number on COWIC administrative monitoring forms. f) COWIC local agency staff may contact CDPHE's Laboratory Services Division for their CLIA certification number and additional information: Phone: (303) 692-3681 FAX: (303) 344-9965 Email: cdphe.lab@state.co.us 16) The COWIC Program at CDPHE will: a) Conduct program and fiscal monitoring visits in accordance with the current COWIC Policy & Procedure Manual. b) Provide access to local agency data including monthly caseload reports. c) Provide nutrition education training. d) Provide access to on-line nutrition education and electronic materials for use by COWIC participants. e) Provide guidance on federal program regulations. f) Provide funding for allowable COWIC-related expenses. g) Provide annual budget and salary survey templates. 17) The Contractor shall keep on file and have available for review, audit and evaluation: a) A copy of this contract. b) All records required in the current COWIC Policy & Procedures Manual. c) Complete, accurate, and current accounting to document all funds received and expended pursuant to this contract. d) Detailed computer and equipment inventory records as described in Standards and Requirements, #10. e) Complete and accurate retail records documenting training, monitoring and those problems, if any with each retailer; f) Fair hearing or other service complaint documentation. 18) The Contractor shall adhere to the following regarding COWIC Data Use: a) The Contractor understands that all COWIC data is owned by COWIC at CDPHE. b) The Contractor understands that access to COWIC data is governed by the Data Use Policy as included in the current COWIC Policy & Procedure manual. c) Local Agencies shall email cdphe_nsbdata@state.co.us for data requests.
Expected Results of Activity(s)	Maintain the COWIC Program's operational functionality at the local level in compliance with standards for implementation and operation of the USDA FNS WIC Program.
Measurement of Expected Results	The COWIC Program at CDPHE will review monthly caseload reports, the annual Nutrition Education Plan evaluation, and results of fiscal and program monitoring activities to determine program performance and effectiveness.

		Completion Date
Deliverables	1) The Contractor shall submit an annual Nutrition Education Plan.	**September 30**
	2) The Contractor shall submit an evaluation of the previous year's Nutrition Education Plan.	**October 30**

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	3) The Contractor shall submit an annual budget.	**November 30**
	4) The Contractor shall submit monthly or quarterly time studies.	**Monthly time studies due within 30 days following end of month. Quarterly time studies due within 30 days following the end of the quarter.**
	5) The Contractor shall submit Security Access Forms for all employees.	**Due when requesting access for a new employee or when requesting a change in access to the MIS system.**
	6) The Contractor shall submit an annual salary survey.	**January 15**
	7) The Contractor shall provide computer equipment inventory.	**Upon Request**
	8) The Contractor shall provide written plans for continuation of service if staff absence/turnover negatively impacts required services.	**Due within 30 days of discovery**
	9) (OPTIONAL ACTIVITY #7) The Contractor shall submit a copy of executed final MOUs or other written agreements for partnership arrangements between agencies.	**Due within 30 days of execution**

III. Monitoring:

CDPHE's monitoring of this contract for compliance with performance requirements will be conducted throughout the contract period by the Nutrition Consultant. Methods used will include a review of documentation determined by CDPHE to be reflective of performance to include progress reports and other fiscal and programmatic documentation as applicable. The Contractor's performance will be evaluated at set intervals and communicated to the contractor. A Final Contractor Performance Evaluation will be conducted at the end of the life of the contract.

IV. Resolution of Non-Compliance:

The Contractor will be notified in writing within THIRTY (30) calendar days of discovery of a compliance issue. Within THIRTY (30) calendar days of discovery, the Contractor and the State will collaborate, when appropriate, to determine the action(s) necessary to rectify the compliance issue and determine when the action(s) must be completed. The action(s) and time line for completion will be documented in writing and agreed to by both parties. If extenuating circumstances arise that requires an extension to the time line, the Contractor must email a request to the WIC contract administrator and receive approval for a new due date. The State will oversee the completion/implementation of the action(s) to ensure time lines are met and the issue(s) is resolved. If the Contractor demonstrates inaction or disregard for the agreed upon compliance resolution plan, the State may exercise its rights under the provisions of this contract.

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BUDGET
To Contract Dated 10/01/2022 - Contract Routing Number 2023*2226

Contract - FFY 2023 Budget (October 1, 2022 – September 30, 2023)	$60,672.00
TOTAL CONTRACT	**$60,672.00**

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Exhibit D

Federal Provisions - Special Supplemental Nutrition Program for Women, Infants and Children

For the purposes of this Exhibit only, Contractor is also identified as "Subrecipient." This Contract has been funded, in whole or in part, with an award of Federal funds. In the event of a conflict between the provisions of these Supplemental Provisions for Federal Awards, the Special Provisions, the Contract or any attachments or exhibits incorporated into and made a part of the Contract, the Supplemental Provisions for Federal Awards shall control. In the event of a conflict between the Supplemental Provisions for Federal Awards and the FFATA Supplemental Provisions (if any), the FFATA Supplemental Provisions shall control.

1) **Federal Award Identification.**
   a. Subrecipient: Board of County Commissioners of Gunnison County
   b. Subrecipient Unique Entity Identification Number:
      - SAM Unique Entity ID (UEI)**: NSN9FAGKEDJ9**
   c. The Federal Award Identification Number (FAIN) is 223CO701W1003
   d. The Federal award date is **10/1/2022**.
   e. The subaward period of performance start date is **10/1/2022** and end date is **9/30/2023**.
   f. Federal Funds:

Federal Budget Period	Total Amount of Federal Funds Awarded	Amount of Federal Funds Obligated to CDPHE
10/01/22 - 09/30/23	**$23,000,000**	**$23,000,000**

   g. Federal award title of project or program: **Special Supplemental Nutrition Program for Women, Infants and Children.**
   h. The name of the Federal awarding agency is: **United States Department of Agriculture ("USDA")** and the contact information for the awarding official is Kevin Dunn, FNS Mountain Plains Regional Office, 303-844-0317; the name of the pass-through entity is the State of Colorado, Department of Public Health and Environment (CDPHE), and the contact information for the CDPHE official is Heidi Hoffman, CO WIC Director, heidi.hoffman@state.co.us
   i. The Catalog of Federal Domestic Assistance (CFDA) number is **10.557** and the grant name is **Women, Infants & Children**.
   j. This award **is not** for research & development.
   k. Subrecipient **is not** required to provide matching funds. In the event the Subrecipient is required to provide matching funds, Section 8 of this Attachment applies.
   l. The indirect cost rate for the Federal award (including if the de minimis rate is charged per 2 CFR §200.414 Indirect (F&A) costs) is pre-determined based upon the State of Colorado and CDPHE cost allocation plan.

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2) Subrecipient shall at all times during the term of this contract strictly adhere to the requirements under the Federal Award listed above, and all applicable federal laws, Executive Orders, and implementing regulations as they currently exist and may hereafter be amended.

3) Any additional requirements that CDPHE imposes on Subrecipient in order for CDPHE to meet its own responsibility to the Federal awarding agency, including identification of any required financial and performance reports, are stated in the Exhibits.

4) Subrecipient's approved indirect cost rate is as stated in the Exhibits.

5) Subrecipient must permit CDPHE and auditors to have access to Subrecipient's records and financial statements as necessary for CDPHE to meet the requirements of 2 CFR §200.331 Requirements for pass-through entities, §§ 200.300 Statutory and National Policy Requirements through §200.309 Period of performance, and Subpart F—Audit Requirements of this Part.

6) The appropriate terms and conditions concerning closeout of the subaward are listed in Section 16 of this Attachment.

7) **Performance and Final Status.** Subrecipient shall submit all financial, performance, and other reports to CDPHE no later than 45 calendar days after the period of performance end date or sooner termination of this Contract containing an evaluation and review of Subrecipient's performance and the final status of Subrecipient's obligations hereunder.

8) **Matching Funds.** Subrecipient shall provide matching funds as stated in the Exhibits. Subrecipient shall have raised the full amount of matching funds prior to the Effective Date and shall report to CDPHE regarding the status of such funds upon request. Subrecipient's obligation to pay all or any part of any matching funds, whether direct or contingent, only extends to funds duly and lawfully appropriated for the purposes of this Contract by the authorized representatives of the Subrecipient and paid into the Subrecipient's treasury or bank account. Subrecipient represents to CDPHE that the amount designated as matching funds has been legally appropriated for the purposes of this Contract by its authorized representatives and paid into its treasury or bank account. Subrecipient does not by this Contract irrevocably pledge present cash reserves for payments in future fiscal years, and this Contract is not intended to create a multiple-fiscal year debt of the Subrecipient. Subrecipient shall not pay or be liable for any claimed interest, late charges, fees, taxes or penalties of any nature, except as required by Subrecipient's laws or policies.

9) **Record Retention Period.** The record retention period previously stated in this Contract is replaced with the record retention period prescribed in 2 CFR §200.333.

10) **Single Audit Requirements.** If Subrecipient expends $750,000 or more in Federal Awards during Subrecipient's fiscal year, Subrecipient shall procure or arrange for a single or program-specific audit conducted for that year in accordance with the provisions of Subpart F-Audit Requirements of the Uniform Guidance, issued pursuant to the Single Audit Act Amendments of 1996, (31 U.S.C. 7501-7507). 2 CFR §200.501.

11) **Contract Provisions**. Subrecipient shall comply with and shall include all of the following applicable provisions in all subcontracts entered into by it pursuant to this Contract:

a. Office of Management and Budget Circulars and The Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, as applicable;
b. when required by Federal program legislation, the "Davis-Bacon Act", as amended (40 U.S.C. 3141-3148) as supplemented by Department of Labor Regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction");

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c. when required by Federal program legislation, the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building of Public Work Financed in Whole or in Part by Loans or Grants from the United States").
d. 42 U.S.C. 6101 *et seq.*, 42 U.S.C. 2000d, 29 U.S.C. 794 (regarding discrimination);
e. the "Americans with Disabilities Act" (Public Law 101-336; 42 U.S.C. 12101, 12102, 12111 - 12117, 12131 - 12134, 12141 - 12150, 12161 - 12165, 12181 - 12189, 12201 - 12213 and 47 U.S.C. 225 and 47 U.S.C. 611);
f. when applicable, the Contractor shall comply with the provisions of the "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments" (Common Rule);
g. The Federal Funding Accountability and Transparency Act of 2006 (Public Law 109-282), as amended by §6062 of Public Law 110-252, including without limitation all data reporting requirements required there under. This Act is also referred to as FFATA.
h. Contractor shall comply with the provisions of Section 601 of Title VI of the Civil Rights Act of 1964, as amended.
i. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 comply with the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity: (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.
j. where applicable, Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708).
k. if the Federal award meets the definition of "funding agreement" under 37 CFR § 401.2 (a) and the recipient or subrecipient wishes to enter into an agreement with a small business firm or nonprofit organization, comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.
l. the Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended.
m. if applicable, comply with the mandatory standards and policies on energy efficiency contained within the State of Colorado's energy conservation plan issued in compliance with the Energy Policy and Conservation Act, 42 U.S.C. 6201.
n. the Contractor and all principals are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency; the Contractor and all principals shall comply with all applicable regulations pursuant to Executive Order 12549 (3 CFR Part 1986 Comp., p. 189) and Executive Order 12689 (3 CFR Part 1989 Comp., p. 235), Debarment and Suspension; and,
o. the Contractor shall comply where applicable, the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352).

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12) **Compliance.** Subrecipient shall comply with all applicable provisions of The Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including but not limited to these Supplemental Provisions for Federal Awards. Any revisions to such provisions automatically shall become a part of these Supplemental Provisions, without the necessity of either party executing any further instrument. CDPHE may provide written notification to Subrecipient of such revisions, but such notice shall not be a condition precedent to the effectiveness of such revisions.

13) **Procurement Procedures.** Subrecipient shall use its own documented procurement procedures which reflect applicable State, local, and Tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in the Uniform Guidance, including without limitation, §§200.318 through 200.326 thereof.

14) **Certifications.** Unless prohibited by Federal statutes or regulations, CDPHE may require Subrecipient to submit certifications and representations required by Federal statutes or regulations on an annual basis (2 CFR §200.208). Submission may be required more frequently if Subrecipient fails to meet a requirement of the Federal award. Subrecipient shall certify in writing to CDPHE at the end of the Contract that the project or activity was completed or the level of effort was expended. 2 CFR §200.201(b)(3). If the required level of activity or effort was not carried out, the amount of the Contract must be adjusted.

15) **Event of Default.** Failure to comply with the Uniform Guidance or these Supplemental Provisions for Federal Awards shall constitute an event of default under the Contract pursuant to 2 CFR §200.339 and CDPHE may terminate the Contract in accordance with the provisions in the Contract.

16) **Close- Out.** Subrecipient shall close out this Contract within 45 days after the End Date. Contract close out entails submission to CDPHE by Subrecipient of all documentation defined as a deliverable in this Contract, and Subrecipient's final reimbursement request. If the project has not been closed by the Federal awarding agency within 1 year and 45 days after the End Date due to Subrecipient's failure to submit required documentation that CDPHE has requested from Subrecipient, then Subrecipient may be prohibited from applying for new Federal awards through the State until such documentation has been submitted and accepted.

17) **Erroneous Payments.** The closeout of a Federal award does not affect the right of the Federal awarding agency or CDPHE to disallow costs and recover funds on the basis of a later audit or other review. Any cost disallowance recovery is to be made within the record retention period.

EXHIBIT END

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Treasurer's Reports

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Present Monthly and Investment Reports

Fiscal Impact:

Submitted by: Debbie Dunbar **Submitter's Email Address:** ddunbar@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ○ Required ◉ Not Required

Comments:

Reveiwed by: Discharge Date: Certificate of Insurance Required

Yes ○ No ○

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/14/2022

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 2

Agenda Date: 9/20/2022

Revised April 2015

TREASURER'S MONTHLY REPORT FOR AUGUST 2022

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
COUNTY FUNDS	**$**	**$**	**$**	**$**
Due from Tre-County General	13,304,781.55	1,976,987.07	(1,729,279.30)	13,552,489.32
Due from Tre-Road & Bridge	3,914,181.40	505,946.14	(19,521.82)	4,400,605.72
Due from Tre-Human Services	561,570.42	6,878.52	(48,890.32)	519,558.62
Due from Tre-Public Health Agency	219,128.95	25,150.13	(88,104.95)	156,174.13
Due from Tre-Conservation Trust	153,248.04	-	(666.94)	152,581.10
Due from Tre-Bond Fund	874.99	-	(3.81)	871.18
Due from Tre-Airport	1,380,353.07	342,565.78	(8,541.60)	1,714,377.25
Due from Tre-Sales Tax	4,488,762.72	417,496.20	(21,380.61)	4,884,878.31
Due from Tre-Land Preservation	1,204,898.33	62,210.61	(5,514.48)	1,261,594.46
Due from Tre-Mosquito	53,669.77	951.25	(15,648.52)	38,972.50
Due from Tre-Sage Grouse	176,108.92	14,360.16	(828.92)	189,640.16
Due from Tre-Risk Management	157,614.52	568.00	(8,404.61)	149,777.91
Due from Tre-Airport Construction	4,152,259.42	353,049.73	(19,607.19)	4,485,701.96
Due from Tre-Capital Projects	1,951,624.62	-	(61,041.78)	1,890,582.84
Due from Tre-Sewer	1,795,818.89	100,208.33	(397,779.32)	1,498,247.90
Due from Tre-Water	832,714.60	149.69	(3,966.26)	828,898.03
Due from Tre-Solid Waste	76,848.23	157,555.73	(180,027.77)	54,376.19
Due from Tre-Housing Authority	874,594.55	7,890.00	(5,500.92)	876,983.63
Due from Tre-Gunn Sr Housing	7,349.95	47,893.33	(11,415.29)	43,827.99
Due from Tre-Assisted Living	6,091.20	-	-	6,091.20
Due from Tre-Internal Service I	2,258,854.51	79,255.29	(10,185.14)	2,327,924.66
Due from Tre-Internal Service II	845,761.76	151.69	(55,246.70)	790,666.75
Due from Tre-Insurance Trust	2,043,389.49	36,310.44	(9,376.23)	2,070,323.70
Due from Tre-Local Marketing District	1,799,705.13	321,573.97	(9,231.85)	2,112,047.25
Due from Tre-Rural Trans Auth	6,595,425.82	3,510.39	(195,211.07)	6,403,725.14
Due from Tre-Public Trustee Agency	9,214.30	-	(5,053.72)	4,160.58
Due from Tre-Series 2010 Bond Reserve	236.78	-	(1.03)	235.75
Due from Tre-Terminal Construction	739,806.69	-	(3,219.65)	736,587.04
Due from Tre-Courthouse Renovation	69.19	-	-	69.19
Due from Tre-Series 2013 Bond Reserve	-	-	-	-
Due from Tre-Assessor Fees	-	75.00	(75.00)	-
Due from Tre-Treas Fees	-	38,819.03	(38,819.03)	-
Due from Tre-Health Claims	64,229.77	137,218.76	(126,692.24)	74,756.29
Due from Tre-Landfill Closure	1,077,816.60	12,018.38	(4,742.98)	1,085,092.00
Due from Tre-Landfill Cons Resv	961,878.64	44,710.31	(4,380.69)	1,002,208.26
Due from Tre-Payroll Clearing	14,537.96	779,236.65	(784,534.94)	9,239.67
Due from Tre-Sewer Reserve	96,136.00	-	-	96,136.00
Due from Tre-Water -Restricted	78,496.00	-	-	78,496.00
Due from Tre-Sr Housing Deposits	13,558.74	-	(59.01)	13,499.73
Due From Tre-Housing Authority Restricted Deposits	11,000.00	-	-	11,000.00
Due From Tre-Housing Authority Restricted Cash #2	277,625.29	-	-	277,625.29
Due from Tre-Accounts Payable Clearing	868,881.57	3,150,370.95	(3,454,180.86)	565,071.66
Due from Tre-Finance Revenue Clearing	-	3,455,390.74	(3,455,390.74)	-
Due from Tre-Water Resource	58,257.73	-	(253.54)	58,004.19
Due from Tre-Workforce Impact Fees	-	-	-	-
Due from Tre-Living Community	33,343.23	11,636.38	(33,614.73)	11,364.88
COUNTY FUNDS TOTAL	53,160,719.34	12,090,138.65	(10,816,393.56)	54,434,464.43
CITIES AND TOWNS	**$**	**$**	**$**	**$**
Due from Tre-Crested Butte General	21,776.90	10,968.54	(21,825.23)	10,920.21
Due from Tre-Crested Butte Street/Alley	48,664.94	6,581.11	(48,862.36)	6,383.69
Due from Tre-Gunnison City General	25,298.54	11,279.15	(25,449.61)	11,128.08
Due from Tre-Marble General	1,367.11	1,030.09	(1,383.48)	1,013.72
Due from Tre-Mt Crested Butte General	46,832.56	28,894.78	(49,755.30)	25,972.04
Due from Tre-Pitkin General	1,333.50	496.39	(1,339.32)	490.57
CITIES AND TOWNS TOTAL	145,273.55	59,250.06	(148,615.30)	55,908.31
SCHOOLS	**$**	**$**	**$**	**$**
Due from Tre-Gunn RE1J Gen	641,540.50	310,275.48	(646,380.63)	305,435.35
Due from Tre-Gunn RE1J Bond	197,119.23	68,952.76	(198,750.21)	67,321.78
Due from Tre-Delta 50J General	8,394.98	8,049.74	(8,398.31)	8,046.41
Due from Tre-Delta 50J Bond	536.06	247.44	(536.06)	247.44
Due from Tre-Montrose RE1J General	9,208.62	2,957.35	(9,213.85)	2,952.12
Due from Tre-Montrose RE1J Bond	1,124.58	275.73	(1,124.58)	275.73
Due from Tre-Reij 2014 Mill Override	98,341.78	34,486.61	(99,241.69)	33,586.70

SCHOOLS TOTAL	956,265.75	425,245.11	(963,645.33)	417,865.53
IMPROVEMENT DISTRICTS	**$**	**$**	**$**	**$**
Due From Tre-Gunn Rising #2	4.04	1.53	-	5.57
Due From Tre-Gunn Rising #3	-	-	-	-
Due From Tre-Gunn Rising #4	-	-	-	-
Due from Tre-CO River Water CD	17,114.92	7,820.22	(17,398.55)	7,536.59
Due from Tre-Reserve MD2	4,514.39	2,675.38	(4,562.87)	2,626.90
Due from Tre-Mt Crested Butte DDA	45,310.01	17,533.11	(45,836.03)	17,007.09
Due from Tre-Bostwick Park Water CD	92.81	19.25	(92.82)	19.24
Due from Tre-Crawford Water CD	-	-	-	-
Due from Tre-Crested Butte South MD	16,718.66	6,310.60	(16,897.84)	6,131.42
Due from Tre-Mt CB Water/San	37,477.32	21,616.65	(39,780.57)	19,313.40
Due from Tre-East River Regional SD	4,745.82	3,700.16	(4,964.66)	3,481.32
Due from Tre-Cemetery	8,573.11	5,157.83	(8,692.24)	5,038.70
Due from Tre-Gunn Co Metro Rec Dist	32,812.53	14,916.89	(33,368.96)	14,360.46
Due from Tre-N Fork Water CD	162.61	128.35	(162.87)	128.09
Due from Tre-Skyland MD	20,876.40	12,333.48	(21,122.67)	12,087.21
Due from Tre-Upper Gunn Water CD	62,450.16	28,376.70	(63,518.90)	27,307.96
Due from Tre-Crested Butte Fire PD	144,686.02	54,972.35	(147,532.94)	52,125.43
Due from Tre-Gunn Co Fire PD	29,925.84	22,250.33	(30,448.30)	21,727.87
Due from Tre-Carbondale & Rural Fire PD	10,487.48	4,344.02	(10,576.05)	4,255.45
Due from Tre-Ragged Mt Fire PD	931.49	918.39	(936.99)	912.89
Due from Tre-Arrowhead Fire PD	2,452.95	995.65	(2,473.93)	974.67
Due From Tre-Library General Fund	65,020.13	29,656.66	(66,095.68)	28,581.11
Due From Tre-Reserve MD#2 BOND 2016A	12,840.63	7,817.08	(12,974.52)	7,683.19
Due From Tre-North Fork Ambulance Health Service Di	2,138.83	1,799.66	(2,148.98)	1,789.51
Due From Tre-Reserve MD #2 BOND 2016B	1,759.19	1,040.30	(1,778.05)	1,021.44
Due From Tre-Reserve MD #2 BOND 2016C	1,539.30	910.59	(1,555.80)	894.09
Due From Tre-Crested Butte Fire PD Bond	79,162.71	30,205.91	(80,727.05)	28,641.57
IMPROVEMENT DISTRICTS TOTAL	601,797.35	275,501.09	(613,647.27)	263,651.17
MISC CONTROL	**$**	**$**	**$**	**$**
Due from Tre-Clerk & Recorder	597,722.10	713,131.23	(627,120.09)	683,733.24
Due from Tre-Clerk Sales Tax	26,461.29	67,918.92	(72,858.82)	21,521.39
Due from Tre-SOT	-	307,129.03	(307,129.03)	-
Due from Tre-State Auto	-	240,782.59	(240,782.59)	-
Due from Tre-Clerk ST Domestic Abuse	-	680.00	(680.00)	-
Due from Tre-Clerk State Registrar	102.00	102.00	-	204.00
Due from Tre-Clerk State Specific	-	-	-	-
Due from Tre- State Tech 2.00 Surcharge	-	913.00	(913.00)	-
Due from Tre-Range Improvement Dist 3	-	-	-	-
Due from Tre-Sheriff Commissary	13,657.55	268,662.08	(268,662.08)	13,657.55
Due from Tre-Inmate Trust	25,725.64	26,780.12	(21,895.38)	30,610.38
Due from Tre-Investment Interest	-	283,125.06	(283,125.06)	-
Due from Tre-Treas Deed	3,359.96	1,620.00	(1,200.71)	3,779.25
Due from Tre-Unused Remittances	800,703.56	-	-	800,703.56
Due from Tre-Elected Official Fees Clrg	21,067.97	67,504.63	(62,657.93)	25,914.67
Due from Tre-GV Regional Housing Authority	-	-	-	-
MISC CONTROL TOTAL	1,488,800.07	1,978,348.66	(1,887,024.69)	1,580,124.04
GRAND TOTALS	**56,352,856.06**	**14,828,483.57**	**(14,429,326.15)**	**56,752,013.48**

TO THE HONORABLE JONATHAN HOUCK , CHAIRMAN OF THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GUNNISON, IN THE STATE OF COLORADO:

The preceding is a full and accurate account of all moneys, received and disbursed, and all payments received in account thereof of every name and descriptions whatsoever in the office of the County Treasurer, within and for the aforesaid county for the month of July 2022.

Debbie Dunbar
Gunnison County Treasurer

DATE: _____

Jonathan Houck
Chairman of the Board of County Commissioners

Date Accepted: _____

Gunnison County Treasurer
Investment Report
31-Aug-22

CASH AND CHECKING	GL#	BALANCE	RATE		TYPE	MATURITY/LENGTH
Cash on Hand	1100	1,824,353.57			Cash	N/A
Bank of the West	1101	1,338,065.01	0.00%		Chkg	N/A
Bank of the West CC	1103	149,891.83	0.00%		Chkg	N/A
Bank of the West MM	1104	5,499,425.13	0.25%		MMA	Mo
Wells Fargo Warrant Clearing	1145	666,750.32	0.00%		Chkg	N/A
Wells Fargo Revenue Clearing	1147	10,208,751.41	0.00%		Chkg	Mo
Colotrust Plus	1118	948,518.86	2.25%		Pool	Mo
C-Safe	1121	3,834,031.02	2.22%		Pool	Mo
Community Banks of Colorado MM	1320	1,284,803.38	0.25%		MMA	Mo
Gunnison Bank and Trust	1102	154,161.68	0.00%		MMA	Mo
Solera Savings	1161	1,029,196.82	0.20%		MMA	Quarterly
Investment Clearing	1199	7,126.76	0.01%		MMA	Mo
TOTAL CASH AND CHECKING		26,945,075.79		47.48%		
INVESTMENTS						
Alma Bank 0BQ9	1282					MATURED
American Express AD582	1214	243,464.83	3.40%		CD	M/MAT 6/29/27 5 YRS
AXOS Bank DAH1	1275	243,378.07	1.55%		CD	M/Mat 3/27/23 3 yrs
Bank Hapoalim A2C3	1252	238,680.71	0.30%		CD	SA/ Mat 8/21/23
Bank Midwest 7928	1302	245,000.00	0.25%		CD	A/Mat 11/22/23 27 mo
Bank Midwest 8479	1303	252,212.81	0.60%		CD	A/Mat 5/22/24 42 mo
Bank of Baroda HMT7	1260	226,108.05	0.65%		CD	SA/Mat 7/22/25 5 yrs
Bankwell BCL3	1261	239,422.57	0.40%		CD	SA/Mat 7/28/23 3 yrs
BMO Harris Bank XAN0	1259	226,243.78	0.55%		CD	Qtrly/Mat 7/29/24 yrs
BMW Bank AKJ2	1343	232,073.55	2.10%		CD	SA/Mat 9/15/21 4yr
Cadence Bank RGA6	1272	242,729.34	1.30%		CD	SA/Mat 4/17/23 3yrs
Capital One Bank RPN5	1271	232,921.01	1.45%		CD	SA/Mat 4/15/25 5 yrs
Capital One Bank USA HF75	1213	244,063.12	3.45%		CD	M/MAT 6/29/27 5 YRS
Cathay Bank 9MQ5	1328	245,483.63	3.15%		CD	SA/Mat 6/8/2023 5 yrs
Celtic Bank RRH2	1306	238,101.53	1.85%		CD	SA/Mat 8/30/24 5 yr
CIT Bank LBA3	1305					MATURED
Citibank QK40	1330	245,412.09	3.10%		CD	SA/MAT 5/4/23
Discover Bank 3N361	1209	244,444.58	3.45%		CD	SA/ Mat 7/29/26
East Boston Savings PDL2	1254	235,107.88	0.30%		CD	SA/ Mat 2/12/24
Enerbank TQJ2	1257	242,815.82	0.30%		CD	SA/Mat 7/24/23 3 yrs
FFCB EMZW5	1233	463,571.50	0.73%		AG	SA/Mat 5/19/25 4 yrs callable
FFCB L6U3	1251	241,941.00	0.28%		CD	SA/Mat 9/14/23 3 yrs callable
FFCB MHL9	1247	480,735.00	0.31%		AG	SA/Mat 11/30/23 3 yrs callable
FFCB MJT0	1245	445,649.61	0.60%		AG	SA/Mat 12/9/25 5 yrs callable
FHLB AMDV1	1236	457,525.00	1.00%		AG	SA/Mat 5/12/26 5 yrs callable
FHLB AMDY5	1235	456,715.50	1.00%		AG	SA/Mat 5/20/26 5 yrs callable
FHLB AMJN3	1234	456,757.50	0.55%		AG	SA/Mat 5/26/26 5yrs callable
FHLB AMTQ5	1236	326,344.90	0.50%		AG	SA/Mat 12/30/24 4.6yrs callable
FHLB AMTZ5	1235	320,157.60	0.75%		AG	SA/Mat 11/28/25 4yrs callable
FHLB AMXJ6	1234	469,806.00	0.50%		AG	SA?Mat 9/30/24 3.25 yrs callable
FHLB ANG95	1227	451,330.50	0.50%		AG	SA/Mat 8/24/26 5 yrs callable
FHLB AR6F33	1219	480,129.50	2.00%		AG	SA/MAT 3/24/25 3 yrs callable
FHLB ARC33	1220	565,673.40	2.30%		AG	SA/MAT 3/29/27 5 yrs callable
FHLB ARUR0	1217	487,047.50	3.20%		AG	SA/MAT 5/10/27 5 YRS CALLABLE
FHLB ANJK7	1229	903,330.00	0.875%		AG	SA/Mat 8/25/26 5 yrs callable
FHLB KWS1	1243	451,428.00	0.53%		AG	SA/Mat 2/17/26 5 yrs callable
FHLB LA53	1244	452,284.50	0.60%		AG	SA/Mat 2/25/26 5 yrs callable
FHLB LM43	1241	459,263.00	0.75%		AG	SA/MAT 9/30/25 4 YRS CALLABLE
FHLB LMM3	1242	457,708.00	1.00%		AG	SA/MAT 3/30/26 5 YRS CALLABLE
FHLB LV68	1240	458,178.50	1.03%		AG	SA/MAT 3/30/26 5 YRS CALLABLE
FHLB LW26	1237	464,769.00	0.75%		AG	SA/MAT 4/22/25 4 YRS CALLABLE
FHLB PH406	1226	453,337.50	1.06%		AG	SA/MAT 10/21/26 5YRS CALLABLE
FHLB PLK90	1225	457,041.50	1.28%		AG	SA/MAT 10/28/26 5 YRS CALLABLE
FHLB Q5F69	1224	472,814.50	1.10%		AG	SA/ MAT 12/30/25 4 YRS CALLABLE
FHLB QFB49	1223	463,708.00	1.00%		AG	SA/ MAT 12/30/25 4 YRS CALLABLE
FHLB R7M74	1221	476,187.50	2.00%		AG	SA/MAT 9/30/25 3 1/2 YRS callable
FHLB SGP81	1215	508,229.28	4.10%		AG	SA/MAT 7/14/22 3 YRS CALLABLE
FHLB LW67	1238	458,721.50	1.10%		AG	SA/MAT 4/22/26 5 YRS CALLABLE
FHLMC B3F5	1246	273,234.90	0.60%		AG	SA/Mat 11/20/25 5 yrs callable
FHLMC GXN91	1207	695,310.48	4.00%		AG	SA/Mat 8/24/27 5 yrs Callable
FHLMC GXZT4	1216	497,850.50	4.00%		AG	SA/MAT 7/14/25 3 YRS CALLABLE
FLHLMC XAP9	1248	455,653.00	0.60%		AG	SA/Mat 11/12/25 5 yrs callable
FHLMC XXR08	1211	491,736.00	3.32%		AG	SA/MAT 6/30/25 3 YRS Callable
FHLMC XYD03	1212	494,225.50	3.25%		AG	SA/MAT 6/30/27 5 yrs Callable
First Natl Bank of America YUJ2	1228	218,637.26	0.85%		cd	M/Mat 9/30/26
Firstier Bank LAH1	1304	242,437.54	1.90%		CD	SA/Mat 8/23/23 4 yrs
Flagstar Bank E3X3	1256	232,316.10	0.50%		CD	SA/Mat 7/31/24 yrs
Goldman Sachs P6U6	1399	244,708.20	2.65%		CD	SA/Mat 5/1/23 4yrs
Gunnison Savings and Loan 6020	1106	500,000.00	0.50%		CD	M/Mat 1/17/22 - 5 yrs
Gunnison Savings and Loan 8721	1335	500,000.00	2.70%		CD	M/.AT 2/14/23
Gunnison Bank and Trust	1283	257,522.30	2.00%		CD	Qtrly/Mat 1/27/25
JP Morgan UNC9	1250	220,794.00	0.40%		CD	SA/Mat 9/30/25 5yrs callable
Leader Bank UHF2	1249	236,915.49	0.25%		CD	SA/Mat 10/2/23 callable
Legacy Bank 9156	1402	220,166.71	0.25%		CD	Q/Mat 7/21/23 - 24 mo
Live Oak Bank 6HN7	1284	238,566.30	1.85%		CD	SA/Mat 7/24/24
Luana Savings PHA5	1253	235,064.76	0.30%		CD	SA/ Mat 2/14/24
M Y Safra Bank JBJ0	1258	238,312.23	0.30%		CD	SA/Mat 2/14/24 4 yrs
Marlin Business Bank	1291	240,788.20	1.70%		CD	SA/ Mat 12/4/23 4 yrs
Medallion Bank dgb1	1487	243,947.97	1.60%		CD	SA/MAT 2/6/23 3 yr
Merrick Bank KEW2	1285	240,302.61	1.75%		CD	SA/Mat 1/31/24
Morgan Stanley RRBB	1338	236,863.55	1.90%		CD	SA/Mat 1/2/25
Morgan Stanley Private Bank AYA1	1316	244,950.02	2.75%		CD	SA/Mat 4/4/23 4 yr
Pacific Western Bank YRK7	1273	236,996.83	1.20%		CD	SA/Mat 4/30/24 4 yrs
Park State Bank VAB7	1265	227,664.29	0.90%		CD	M/Mat 5/22/25 5 yrs callable
Pinnacle Bank SKU4	1269	241,455.34	0.70%		CD	M/Mat 5/8/23 3 yrs
Raymond James Bank	1293	237,022.31	1.85%		CD	SA/Mat 11/26/24 5 yrs
Redstone Bank 0776	1449	259,707.26	0.40%		CD	SA/Mat 11/8/23 - 3 yrs
Sallie Mae 0TT2	1472	244,909.35	1.85%		CD	SA/Mat 10/24/22 3 yrs
State Bank of India NY 5KL4	1333	245,166.31	2.90%		CD	SA/Mat 3/29/23 5 yrs
Synchrony Bank EXB81	1208	244,389.95	2.40%		CD	SA/Mat 7/29/2025
Texas Capital Bank PLY3	1255	242,539.46	0.30%		CD	SA/Mat 2/7/23
Texas Exchange Bank THU7	1263	227,848.77	1.00%		CD	M/Mat 6/19/25 callable 5 yrs
Toyota Financial Savings MJS1	1264	227,541.79	0.80%		CD	SA/Mat 6/30/25 5 yrs
US Treasury 2CBQ3	1218	451,484.00	2.40%		AG	SA/MAT 2/28/26 4 YRS
US Treasury 8Z781	1222	462,031.00	1.62%		AG	SA/Mat 1/31/27
US Treasury CCF68	1210	453,046.50	3.20%		AG	SA/MAT 5-31-26 4 YRS
Wells Fargo Bank 3A48	1488	243,151.96	2.75%		CD	M/5/3/24 5 yrs
Western States Bank	1309	500,000.00	2.72%		CD	Q/Mat 7/14/24 5 yr
TOTAL INVESTMENTS		29,803,307.40		52.52%		
Cash per Treasurer's Ledger		56,748,383.19		100.00%		
Plus Pending Disbursements		3,630.29				
Total Due to All Funds		56,752,013.48				

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Vouchers and Transfers; August 2022 Cash Transfer

Action Requested: Motion

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

August 2022 Cash Transfer Report

Fiscal Impact: $5,644,293.76

Submitted by: Kelly Weak **Submitter's Email Address:** kweak@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ○ Required ◉ Not Required

Comments:

Reveiwed by: Discharge Date: Certificate of Insurance Required

Yes ○ No ○

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 1

Agenda Date: 9/20/2022

Revised April 2015

Gunnison County
COLORADO

GUNNISON COUNTY, COLORADO
CASH TRANSFER AUTHORIZATION
August-22

TREASURER	FINANCE	FUND	INCREASE CASH	DECREASE CASH
001	01 11900	General	0.00	(1,183,237.23)
130	95 11122	General - Payroll Account	779,236.65	0.00
150	01 11102	General - Water Resources	0.00	0.00
155	01 11103	General - Workforce Impact Fee:	0.00	0.00
103	01 11105	General - Courthouse Renovation	0.00	0.00
147	01 11106	General - Revenue Clearing	0.00	(3,455,390.74)
002	02 11900	Road & Bridge	7,711.67	0.00
003	03 11900	Human Services	0.00	(46,505.86)
004	04 11900	Public Health Agency	0.00	(87,065.81)
007	07 11900	Conservation Trust	0.00	0.00
008	08 11900	Bond Fund	0.00	0.00
101	08 11101	Series 2020 Bond Reserve	0.00	0.00
104	08 11102	Series 2013 Bond Reserve	0.00	0.00
010	10 11900	Airport	237,768.48	0.00
102	10 11101	Airport - Terminal Construction	0.00	0.00
012	12 11900	Sales Tax Fund	414,635.83	0.00
013	13 11900	Land Preservation	62,210.61	0.00
030	30 11900	Mosquito Control	0.00	(15,449.61)
032	32 11900	Sage Grouse Trust	14,360.16	0.00
034	34 11900	Risk Management	0.00	(7,744.24)
041	41 11900	Airport Construction	353,049.73	0.00
043	43 11900	Capital Expenditures	0.00	(52,777.96)
050	50 11900	Gunnison County Sewer	0.00	(381,067.49)
135	50 11101	Sewer - Restricted	0.00	0.00
051	51 11900	Gunnison County Water	149.69	0.00
136	51 11101	Water - Restricted	0.00	0.00
052	52 11900	Solid Waste	0.00	(178,214.53)
125	52 11101	Solid Waste - Landfill Closure	12,018.38	0.00
126	52 11102	Solid Waste - Landfill Const	44,710.31	0.00
070	70 11900	Housing Authority	0.00	(1,588.69)
141	70 11101	Housing Authority Restricted Depo	0.00	0.00
142	70 11102	Housing Authority Restricted Cash	0.00	0.00
071	71 11900	Senior Housing - Operating	0.00	(11,223.72)
140	71 11101	Senior Housing - Deposits	0.00	0.00
072	72 11900	Assisted Living	0.00	0.00
080	80 11900	ISF-I	78,287.47	0.00
082	82 11900	ISF-II	0.00	(51,789.14)
090	90 11900	Health Insurance Trust	30,991.10	0.00
115	90 11101	Health Insurance Claims	137,218.76	0.00
091	91 11900	Local Marketing District	321,573.97	0.00
092	92 11900	Transportation Authority	0.00	(167,185.02)
093	93 11900	Public Trustee Agency	0.00	(5,053.72)
145	95 11121	Accounts Payable Clearing	3,150,370.95	0.00
		TOTALS	**$ 5,644,293.76**	**$ (5,644,293.76)**

TRANSFER FOR JOURNAL ENTRIES:
208075, 208076, 208077, 208078, 208079, 205376, 206346, 207321, 207325, 207326, 207327, 207328, 207335, 207336, 207337, 208088, 208211, 208224, 208237, 208255, 208267, 208268, 208269, 208270, 208290, 208291, 208294, 208286, 208239, AUG PRJ, AUG AP, GBI,

PREPARED BY: _____ DATE: 9/8/22

AUTHORIZED BY: _____ DATE: 9/8/22

RECEIVED BY TREASURER: _____ DATE: 9-8-22

GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING:
August-22

Balance	JE's	Description	Finance Business Date	**01** General Fund 01 11900	01 Water Resource Prot. 01 11102	01 Workforce Impact Fees 01 11103	01 Courthouse Renovation 01 11105	01 Revenue Clearing 01 11106	**02** Road & Bridge 02 11900	**03** Human Services 03 11900	**04** Public Health 04 11900
-	208075,	STND1: VEHICLE/EQUIPMENT RENT	8/31/2022	(20,262.96)						(315.41)	
-	208076,	STND2: BUDGETED INTERFUND TRANSF	8/31/2022	47,476.65					(6,947.50)		(5,185.83)
-	208077,	STND3: MAPPING SYSTEM CHARGES	8/31/2022	(11,863.41)					(1,675.91)	(22.08)	(22.08)
-	208078,	STND4: TELEPHONE/FAX SYSTEM CHARGES	8/31/2022	(3,503.33)					(300.00)	(510.00)	(720.00)
-	208079,	STND5: COMPUTER SYSTEM CHARGES	8/31/2022	(20,687.46)					(1,461.67)	(1,490.01)	(3,898.32)
-	205376,	PCARDMAY	5/31/2022	34,970.00					(676.00)	(2,987.96)	(16,468.86)
-	206346,	PCARDJUN	6/30/2022	43,060.37					(139.20)	(2,009.93)	(25,891.31)
-	207321,	LANDFILL ALLOCATION JUL	7/31/2022								
-	207325,	RECLASS CLAIM EXP TO DEDUCTIBLE	7/31/2022								
-	207326,	EQUIPMENT USAGE JUL	7/31/2022	(1,068.25)					(152,440.54)		
-	207327,	MATERIAL USAGE JUL	7/31/2022	(22.96)					(8,222.34)		
-	207328,	MOTORPOOL RENTS JUL	7/31/2022	(2,786.49)							(161.28)
-	207335,	CORRECT COMPUTER CHARGES	7/31/2022	(293.29)					245.02		
-	207336,	RECLASS CENTURYLINK	7/31/2022	62.59							
-	207337,	RECLASS	7/31/2022								
-	208088,	WEED AUG	8/31/2022	(765.00)							
-	208211,	RECLASS INSURANCE DEDUCTIBLE	8/31/2022								
-	208224,	RECLASS PFCS	8/31/2022								
-	208237,	RECLASS JVIATION	8/31/2022								
-	208255,	REC PW CE	8/31/2022						961.47		
-	208267,	RECLASS INS CLAIM DEDUCTIBLE	8/31/2022								
-	208268,	POSTAGE USE AUG 2022	8/31/2022	(1,423.83)							
-	208269,	COPIES BLACK AUG 2022	8/31/2022	(682.64)					(0.52)	(1.92)	(17.72)
-	208270,	COPIES COLOR AUG 2022	8/31/2022	(2,177.10)						(1.26)	(166.32)
-	208290,	REC MED/DEN/FLEX/Rx CHECKS AUG	8/31/2022	(4,762.41)							
-	208291,	CASH TRANSFER	8/31/2022	(1,500.00)							
-	208294,	LANDFILL ALLOCATION AUG	8/31/2022								
-	208286,	REVENUE CLEARING ACTIVITY	8/31/2022	56,536.81				(3,455,390.74)	428,394.19	92,676.54	150,555.59
-	208239,	NET PAYROLL TRANSFER	8/31/2022	(779,236.65)							
-	AUG PRJ,	Payroll Journals	8/31/2022	421,189.51					(184,935.52)	(129,272.33)	(125,017.41)
-	AUG AP,	AP CLEARING AUGUST	8/31/2022	(935,448.10)					(64,998.18)	(2,571.50)	(60,072.27)
-	GBI,	LANDFILL INTERFUND CHARGES	8/31/2022	(49.28)					(91.63)		
-		Cash Transfer adjustments		-	-	-	-	-	-	-	-
-		TOTALS		(1,183,237.23)	-	-	-	(3,455,390.74)	7,711.67	(46,505.86)	(87,065.81)

GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING:
August-22

JE's	Description	Finance Business Date	**07** Conservation Trust 07 11900	**08** Bond Fund 08 11900	08 Series 2010 Bond Reserve 08 11101	08 Series 2013 Bond Reserve 08 11102	**10** Airport Operations 10 11900	10 Terminal Construction 10 11101	**12** Sales Tax 12 11900	**13** Land Preservation 13 11900	**30** Mosquito Control 30 11900	**32** Sage Grouse 32 11900
208075,	STND1: VEHICLE/EQUIPMENT RENT	8/31/2022					(502.25)					
208076,	STND2: BUDGETED INTERFUND TRANSF	8/31/2022					(4,635.00)		(10,935.00)		1,315.00	
208077,	STND3: MAPPING SYSTEM CHARGES	8/31/2022					(22.08)					
208078,	STND4: TELEPHONE/FAX SYSTEM CHARGES	8/31/2022					(246.67)					
208079,	STND5: COMPUTER SYSTEM CHARGES	8/31/2022					(1,250.00)					
205376,	PCARDMAY	5/31/2022					(594.21)					
206346,	PCARDJUN	6/30/2022					(1,414.78)					
207321,	LANDFILL ALLOCATION JUL	7/31/2022										7,966.76
207325,	RECLASS CLAIM EXP TO DEDUCTIBLE	7/31/2022										
207326,	EQUIPMENT USAGE JUL	7/31/2022										
207327,	MATERIAL USAGE JUL	7/31/2022										
207328,	MOTORPOOL RENTS JUL	7/31/2022										
207335,	CORRECT COMPUTER CHARGES	7/31/2022					(466.69)					
207336,	RECLASS CENTURYLINK	7/31/2022										
207337,	RECLASS	7/31/2022										
208088,	WEED AUG	8/31/2022					765.00					
208211,	RECLASS INSURANCE DEDUCTIBLE	8/31/2022										
208224,	RECLASS PFCS	8/31/2022					4.39					
208237,	RECLASS JVIATION	8/31/2022					(516,005.25)					
208255,	REC PW CE	8/31/2022										
208267,	RECLASS INS CLAIM DEDUCTIBLE	8/31/2022										
208268,	POSTAGE USE AUG 2022	8/31/2022										
208269,	COPIES BLACK AUG 2022	8/31/2022					(24.13)					
208270,	COPIES COLOR AUG 2022	8/31/2022					(65.34)					
208290,	REC MED/DEN/FLEX/Rx CHECKS AUG	8/31/2022										
208291,	CASH TRANSFER	8/31/2022		1,500.00								
208294,	LANDFILL ALLOCATION AUG	8/31/2022										8,120.01
208286,	REVENUE CLEARING ACTIVITY	8/31/2022					########		610,268.48	62,210.61		
208239,	NET PAYROLL TRANSFER	8/31/2022										
AUG PRJ,	Payroll Journals	8/31/2022					(65,291.43)					
AUG AP,	AP CLEARING AUGUST	8/31/2022		(1,500.00)			(289,765.84)		(184,697.65)		(16,764.61)	(1,726.61)
GBI,	LANDFILL INTERFUND CHARGES	8/31/2022										
	Cash Transfer adjustments		-	-	-	-	-	-	-	-	-	-
	TOTALS		-	-	-	-	237,768.48	-	414,635.83	62,210.61	(15,449.61)	14,360.16

GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING:
August-22

JE's	Description	Finance Business Date	**34** Risk Management 34 11900	**41** Airport Construction 41 11900	**43** Capital Expenditures 43 11900	**50** Sewer Fund 50 11900	50 Sewer Bond Reserve 50 11101	**51** Water Fund 51 11900	51 Water Bond Reserve 51 11101	**52** Solid Waste 52 11900	52 Landfill Closure 52 11101	52 Landfill Construction 52 11102
208075,	STND1: VEHICLE/EQUIPMENT RENT	8/31/2022				(397.12)		(576.68)		(12,618.14)		
208076,	STND2: BUDGETED INTERFUND TRANSF	8/31/2022				(4,216.64)		1,558.31		(6,092.49)		
208077,	STND3: MAPPING SYSTEM CHARGES	8/31/2022						(661.50)				
208078,	STND4: TELEPHONE/FAX SYSTEM CHARGES	8/31/2022								(30.00)		
208079,	STND5: COMPUTER SYSTEM CHARGES	8/31/2022						(84.17)		(256.66)		
205376,	PCARDMAY	5/31/2022			(3.90)					(5,000.00)		
206346,	PCARDJUN	6/30/2022						(49.70)		(3,232.82)		
207321,	LANDFILL ALLOCATION JUL	7/31/2022								(36,126.94)	5,965.58	22,194.60
207325,	RECLASS CLAIM EXP TO DEDUCTIBLE	7/31/2022	1,400.00									
207326,	EQUIPMENT USAGE JUL	7/31/2022								(2,327.47)		
207327,	MATERIAL USAGE JUL	7/31/2022										
207328,	MOTORPOOL RENTS JUL	7/31/2022										
207335,	CORRECT COMPUTER CHARGES	7/31/2022						344.14		233.36		
207336,	RECLASS CENTURYLINK	7/31/2022										
207337,	RECLASS	7/31/2022						(150.53)				
208088,	WEED AUG	8/31/2022										
208211,	RECLASS INSURANCE DEDUCTIBLE	8/31/2022	1,375.76									
208224,	RECLASS PFCS	8/31/2022		(4.39)								
208237,	RECLASS JVIATION	8/31/2022		516,005.25								
208255,	REC PW CE	8/31/2022						(164.12)		(546.59)		
208267,	RECLASS INS CLAIM DEDUCTIBLE	8/31/2022	1,000.00							(1,000.00)		
208268,	POSTAGE USE AUG 2022	8/31/2022										
208269,	COPIES BLACK AUG 2022	8/31/2022										
208270,	COPIES COLOR AUG 2022	8/31/2022										
208290,	REC MED/DEN/FLEX/Rx CHECKS AUG	8/31/2022										
208291,	CASH TRANSFER	8/31/2022										
208294,	LANDFILL ALLOCATION AUG	8/31/2022								(36,688.52)	6,052.80	22,515.71
208286,	REVENUE CLEARING ACTIVITY	8/31/2022								554.73		
208239,	NET PAYROLL TRANSFER	8/31/2022										
AUG PRJ,	Payroll Journals	8/31/2022				(2,214.36)		10,901.03		(52,141.66)		
AUG AP,	AP CLEARING AUGUST	8/31/2022	(11,520.00)	(162,951.13)	(52,774.06)	(374,239.37)		(10,967.09)		(23,082.24)		
GBI,	LANDFILL INTERFUND CHARGES	8/31/2022								140.91		
	Cash Transfer adjustments		-	-	-	-	-	-	-	-	-	-
	TOTALS		(7,744.24)	353,049.73	(52,777.96)	(381,067.49)	-	149.69	-	(178,214.53)	12,018.38	44,710.31

GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING:
August-22

JE's	Description	Finance Business Date	**70** Housing Authority 70 11900	70 Hsg Auth Deposits 70 11101	70 Hsg Auth Hsg Sales 70 11102	**71** Senior Housing 71 11900	71 Senior Hsg. Deposits 71 11101	**72** Assisted Living 72 11900	**80** Internal Service I 80 11900	**82** Internal Service II 82 11900	**90** Health Insurance 90 11900	90 Health Claims Clearing 90 11101
208075,	STND1: VEHICLE/EQUIPMENT RENT	8/31/2022							34,672.56			
208076,	STND2: BUDGETED INTERFUND TRANSF	8/31/2022	(810.00)						3,106.66	(5,305.00)	(4,888.33)	
208077,	STND3: MAPPING SYSTEM CHARGES	8/31/2022	(22.08)							14,289.14		
208078,	STND4: TELEPHONE/FAX SYSTEM CHARGES	8/31/2022							(30.00)	5,370.00		
208079,	STND5: COMPUTER SYSTEM CHARGES	8/31/2022							(84.17)	29,412.46		
205376,	PCARDMAY	5/31/2022							(1,588.67)	(6,107.59)	(1,500.81)	
206346,	PCARDJUN	6/30/2022							(3,226.59)	(6,811.26)	(204.78)	
207321,	LANDFILL ALLOCATION JUL	7/31/2022										
207325,	RECLASS CLAIM EXP TO DEDUCTIBLE	7/31/2022							(1,400.00)			
207326,	EQUIPMENT USAGE JUL	7/31/2022							155,836.26			
207327,	MATERIAL USAGE JUL	7/31/2022							8,245.30			
207328,	MOTORPOOL RENTS JUL	7/31/2022							2,996.15	(48.38)		
207335,	CORRECT COMPUTER CHARGES	7/31/2022							1,184.14	(1,246.68)		
207336,	RECLASS CENTURYLINK	7/31/2022								(62.59)		
207337,	RECLASS	7/31/2022							150.53			
208088,	WEED AUG	8/31/2022										
208211,	RECLASS INSURANCE DEDUCTIBLE	8/31/2022							(1,375.76)			
208224,	RECLASS PFCS	8/31/2022										
208237,	RECLASS JVIATION	8/31/2022										
208255,	REC PW CE	8/31/2022							(250.76)			
208267,	RECLASS INS CLAIM DEDUCTIBLE	8/31/2022										
208268,	POSTAGE USE AUG 2022	8/31/2022								1,423.83		
208269,	COPIES BLACK AUG 2022	8/31/2022								726.93		
208270,	COPIES COLOR AUG 2022	8/31/2022								2,410.02		
208290,	REC MED/DEN/FLEX/Rx CHECKS AUG	8/31/2022									(132,456.35)	137,218.76
208291,	CASH TRANSFER	8/31/2022										
208294,	LANDFILL ALLOCATION AUG	8/31/2022										
208286,	REVENUE CLEARING ACTIVITY	8/31/2022				9,222.00						
208239,	NET PAYROLL TRANSFER	8/31/2022										
AUG PRJ,	Payroll Journals	8/31/2022							(49,977.65)	(28,855.86)	210,317.40	
AUG AP,	AP CLEARING AUGUST	8/31/2022	(756.61)			(20,445.72)			(69,970.53)	(56,984.16)	(40,276.03)	
GBI,	LANDFILL INTERFUND CHARGES	8/31/2022										
	Cash Transfer adjustments		-	-	-	-	-	-	-	-	-	-
	TOTALS		(1,588.69)	-	-	(11,223.72)	-	-	78,287.47	(51,789.14)	30,991.10	137,218.76

GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING:
August-22

JE's	Description	Finance Business Date	**91** Marketing District 91 11900	**92** Transportation Authority 92 11900	**93** Public Trustee 93 11900	**95** Accounts Pay Clearing 95 11121	95 Payroll Clearing 95 11122
208075,	STND1: VEHICLE/EQUIPMENT RENT	8/31/2022					
208076,	STND2: BUDGETED INTERFUND TRANSF	8/31/2022	(3,465.83)	(975.00)			
208077,	STND3: MAPPING SYSTEM CHARGES	8/31/2022					
208078,	STND4: TELEPHONE/FAX SYSTEM CHARGES	8/31/2022			(30.00)		
208079,	STND5: COMPUTER SYSTEM CHARGES	8/31/2022			(200.00)		
205376,	PCARDMAY	5/31/2022			(42.00)		
206346,	PCARDJUN	6/30/2022			(80.00)		
207321,	LANDFILL ALLOCATION JUL	7/31/2022					
207325,	RECLASS CLAIM EXP TO DEDUCTIBLE	7/31/2022					
207326,	EQUIPMENT USAGE JUL	7/31/2022					
207327,	MATERIAL USAGE JUL	7/31/2022					
207328,	MOTORPOOL RENTS JUL	7/31/2022					
207335,	CORRECT COMPUTER CHARGES	7/31/2022					
207336,	RECLASS CENTURYLINK	7/31/2022					
207337,	RECLASS	7/31/2022					
208088,	WEED AUG	8/31/2022					
208211,	RECLASS INSURANCE DEDUCTIBLE	8/31/2022					
208224,	RECLASS PFCS	8/31/2022					
208237,	RECLASS JVIATION	8/31/2022					
208255,	REC PW CE	8/31/2022					
208267,	RECLASS INS CLAIM DEDUCTIBLE	8/31/2022					
208268,	POSTAGE USE AUG 2022	8/31/2022					
208269,	COPIES BLACK AUG 2022	8/31/2022					
208270,	COPIES COLOR AUG 2022	8/31/2022					
208290,	REC MED/DEN/FLEX/Rx CHECKS AUG	8/31/2022					
208291,	CASH TRANSFER	8/31/2022					
208294,	LANDFILL ALLOCATION AUG	8/31/2022					
208286,	REVENUE CLEARING ACTIVITY	8/31/2022	325,039.80	602,649.23			
208239,	NET PAYROLL TRANSFER	8/31/2022					779,236.65
AUG PRJ,	Payroll Journals	8/31/2022			(4,701.72)		
AUG AP,	AP CLEARING AUGUST	8/31/2022		(768,859.25)		3,150,370.95	
GBI,	LANDFILL INTERFUND CHARGES	8/31/2022					
	Cash Transfer adjustments		-	-	-	-	-
	TOTALS		321,573.97	(167,185.02)	(5,053.72)	3,150,370.95	779,236.65

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Vouchers and Transfers; Sales Tax - LMD Reports

Action Requested: Discussion

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

July 2022 Sales Tax and Local Marketing District Tax Reports

Fiscal Impact: See reports.

Submitted by: Kelly Weak **Submitter's Email Address:** kweak@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ○ Required ◉ Not Required

Comments:

Reveiwed by: Discharge Date: Certificate of Insurance Required

Yes ○ No ○

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 1

Agenda Date: 9/20/2022

Revised April 2015

Gunnison County, Colorado
County Taxable Sales
For the Year Ended 12/31/22

Entity	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
City of Gunnison	18,967,548	18,062,071	20,438,936	17,890,614	20,669,031	25,796,768	28,196,350	0	0	0	0	0	150,021,318
Crested Butte	14,992,677	16,681,498	17,221,472	7,933,378	8,726,989	15,911,249	20,921,043	0	0	0	0	0	102,388,306
Mt. Crested Butte	6,535,099	8,287,717	12,249,117	2,144,364	1,548,296	4,216,835	6,653,868	0	0	0	0	0	41,635,296
Marble	102,381	141,319	148,498	113,763	262,147	534,477	468,330	0	0	0	0	0	1,770,915
Pitkin	16,078	57,347	54,260	93,995	64,328	160,633	481,740	0	0	0	0	0	928,381
Unincorporated	11,167,071	10,312,892	13,338,354	11,108,839	13,524,789	21,307,219	20,393,061	0	0	0	0	0	101,152,225
TOTAL TAXABLE SALES	51,780,854	53,542,844	63,450,637	39,284,953	44,795,580	67,927,181	77,114,392	0	0	0	0	0	397,896,441
Computed 1% Sales Tax	**517,808.54**	**535,428.44**	**634,506.37**	**392,849.53**	**447,955.80**	**679,271.81**	**771,143.92**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,978,964.41**
% Incr(Decr) of 2022 over 2021	**22.44%**	**16.01%**	**22.41%**	**10.51%**	**11.23%**	**12.32%**	**9.24%**						

For the Year Ended 12/31/21

Entity	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
City of Gunnison	16,592,456	17,005,091	17,498,356	17,802,918	19,214,279	24,686,272	27,342,687	25,690,327	28,897,715	21,293,379	19,815,858	20,077,443	255,916,781
Crested Butte	12,513,507	13,017,048	16,540,802	7,696,158	9,230,655	16,590,751	21,120,859	17,427,006	16,891,778	11,762,498	9,192,482	15,932,227	167,915,771
Mt. Crested Butte	4,990,371	6,986,247	7,855,129	2,046,403	1,593,221	3,321,433	6,366,186	4,286,626	3,622,579	2,451,522	1,780,870	6,108,786	51,409,373
Marble	134,091	110,204	163,848	95,749	262,325	495,547	512,659	388,561	530,582	347,595	89,599	150,251	3,281,011
Pitkin	60,157	74,791	61,971	51,597	114,822	254,657	292,045	275,076	175,385	76,561	191,747	80,553	1,709,362
Unincorporated	7,999,252	8,959,136	9,714,171	7,854,839	9,857,208	15,130,334	14,954,200	14,206,055	13,942,015	11,130,388	11,297,526	13,232,335	138,277,459
TOTAL TAXABLE SALES	42,289,834	46,152,517	51,834,277	35,547,664	40,272,510	60,478,994	70,588,636	62,273,651	64,060,054	47,061,943	42,368,082	55,581,595	618,509,757
Computed 1% Sales Tax	**422,898.34**	**461,525.17**	**518,342.77**	**355,476.64**	**402,725.10**	**604,789.94**	**705,886.36**	**622,736.51**	**640,600.54**	**470,619.43**	**423,680.82**	**555,815.95**	**6,185,097.57**
% Incr(Decr) of 2021 over 2020	**11.54%**	**21.90%**	**67.66%**	**39.42%**	**34.53%**	**40.95%**	**22.20%**	**17.97%**	**12.51%**	**12.30%**	**19.99%**	**10.12%**	**23.65%**

	Y-T-D 2021 TOTAL	Y-T-D 2022 TOTAL	Difference	%
City of Gunnison	140,142,059	150,021,318	9,879,259	7.05%
Crested Butte	96,709,780	102,388,306	5,678,526	5.87%
Mt. Crested Butte	33,158,990	41,635,296	8,476,306	25.56%
Marble	1,774,423	1,770,915	(3,508)	-0.20%
Pitkin	910,040	928,381	18,341	2.02%
Unincorporated	74,469,140	101,152,225	26,683,085	35.83%
TOTAL TAXABLE SALES	347,164,432	397,896,441	50,732,009	14.61%
TOTAL COUNTY REVENUE	1,984,401	2,371,476	387,075	19.51%

	Y-T-D 2020 TOTAL	Y-T-D 2021 TOTAL	Difference	%
City of Gunnison	114,067,430	140,142,059	26,074,629	22.86%
Crested Butte	65,708,385	96,709,780	31,001,395	47.18%
Mt. Crested Butte	21,887,932	33,158,990	11,271,058	51.49%
Marble	1,352,566	1,774,423	421,857	31.19%
Pitkin	591,626	910,040	318,414	53.82%
Unincorporated	59,190,857	74,469,140	15,278,283	25.81%
TOTAL TAXABLE SALES	262,798,796	347,164,432	84,365,636	32.10%
TOTAL COUNTY REVENUE	1,496,800	1,984,401	487,601	32.58%

PREVIOUS YEARS FOR COMPARISON

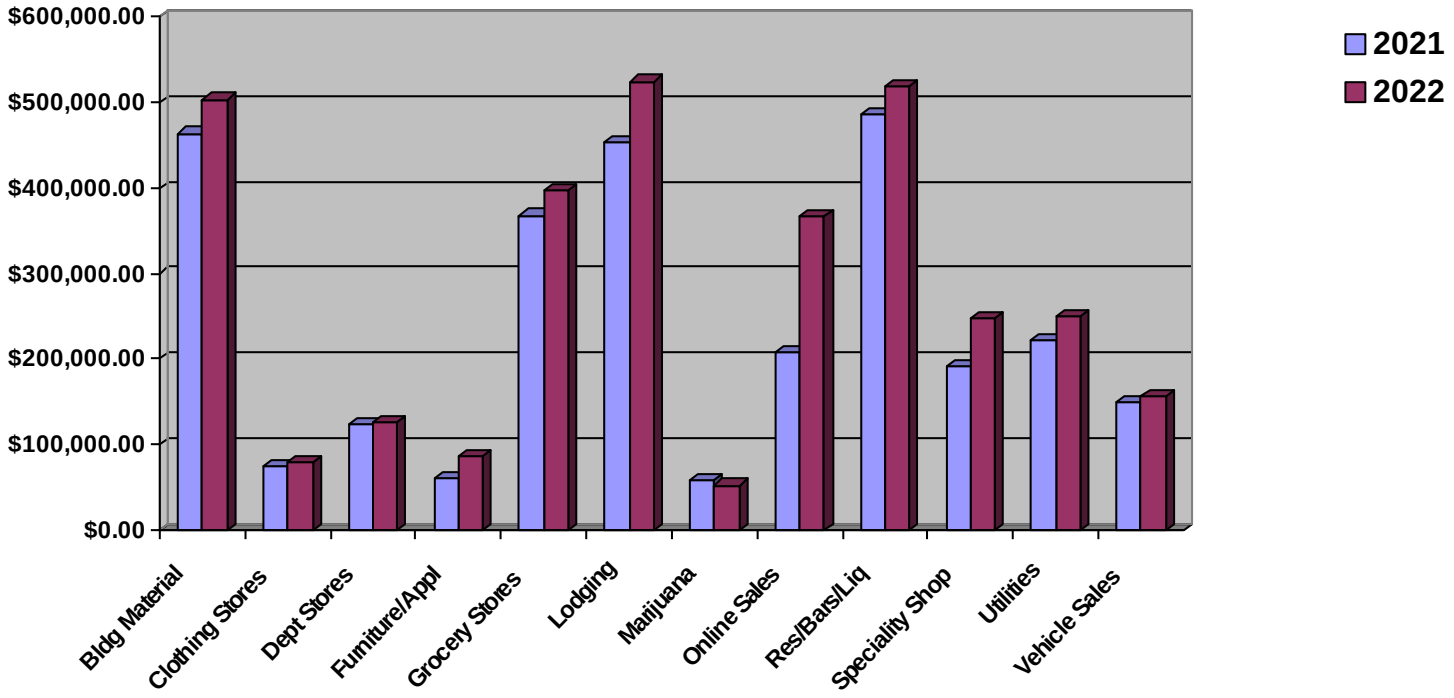
	2019 TOTAL	2020 TOTAL	Difference	%
City of Gunnison	208,654,907	217,223,917	8,569,010	4.11%
Crested Butte	124,011,858	129,700,628	5,688,770	4.59%
Mt. Crested Butte	41,690,589	36,716,482	(4,974,107)	-11.93%
Marble	2,611,538	2,857,002	245,464	9.40%
Pitkin	1,485,301	1,278,152	(207,149)	-13.95%
Unincorporated	78,846,346	112,437,436	33,591,090	42.60%
TOTAL TAXABLE SALES	457,300,539	500,213,617	42,913,078	9.38%

	2018 TOTAL	2019 TOTAL	Difference	%
City of Gunnison	190,666,769	208,654,907	17,988,138	9.43%
Crested Butte	126,866,234	124,011,858	(2,854,376)	-2.25%
Mt. Crested Butte	40,815,057	41,690,589	875,532	2.15%
Marble	2,157,469	2,611,538	454,069	21.05%
Pitkin	1,069,451	1,485,301	415,850	38.88%
Unincorporated	57,515,834	78,846,346	21,330,512	37.09%
TOTAL TAXABLE SALES	419,090,814	457,300,539	38,209,725	9.12%

SALES TAX REVENUE COMPARISONS

YEAR		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Year to Date	Budgeted Sales Tax Revenue And % YTD Actual / TTL Budgeted
2022	Current Month TOTAL COUNTY REVENUE	$ 297,058.63	$ 301,597.68	$ 366,263.96	$ 234,287.96	$ 273,920.85	$ 428,491.00	$ 469,856.27						$ 2,371,476.35	$ 2,371,476.35	$ 3,406,600.00
	% Change over previous year (monthly)	27.08%	16.95%	26.27%	17.54%	17.58%	18.90%	14.59%							19.51%	69.61%
2021	Current Month TOTAL COUNTY REVENUE	$ 233,764.43	$ 257,877.27	$ 290,061.24	$ 199,331.52	$ 232,967.59	$ 360,365.64	$ 410,033.18	$ 364,717.53	$ 372,329.35	$ 273,280.66	$ 250,647.04	$ 326,388.65	$ 3,571,764.10	$ 1,984,400.87	$ 3,406,600.00
	% Change over previous year (monthly)	10.45%	19.35%	71.68%	39.31%	36.67%	43.26%	22.38%	19.85%	14.40%	14.65%	22.07%	9.15%		32.58%	58.25%
2020	Current Month TOTAL COUNTY REVENUE	$ 211,645.49	$ 216,060.62	$ 168,955.20	$ 143,088.55	$ 170,460.34	$ 251,543.96	$ 335,046.12	$ 304,308.97	$ 325,464.58	$ 238,366.46	$ 205,331.59	$ 299,015.41	$ 2,869,287.29	$ 1,496,800.28	$ 2,364,672.12
	% Change over previous year (monthly)	24.45%	29.42%	-3.86%	8.26%	19.46%	6.12%	6.06%	11.54%	31.38%	18.14%	14.22%	14.84%		11.66%	63.30%
2019	Current Month TOTAL COUNTY REVENUE	$ 170,067.96	$ 166,941.31	$ 175,741.46	$ 132,172.13	$ 142,697.59	$ 237,026.29	$ 315,888.42	$ 272,815.87	$ 247,730.77	$ 201,759.56	$ 179,763.86	$ 260,373.24	$ 2,502,978.46	$ 1,340,535.16	$ 2,110,144.44
	% Change over previous year (monthly)	6.96%	12.89%	4.28%	9.95%	-0.24%	10.74%	11.84%	16.86%	-10.43%	26.89%	43.45%	33.69%		8.53%	63.53%
2018	Current Month TOTAL COUNTY REVENUE	$ 158,998.15	$ 147,877.26	$ 168,534.55	$ 120,215.15	$ 143,035.31	$ 214,044.30	$ 282,456.83	$ 233,447.74	$ 276,580.27	$ 159,001.17	$ 125,310.95	$ 194,759.60	$ 2,224,261.28	$ 1,235,161.55	$ 1,924,050.00
	% Change over previous year (monthly)	14.07%	0.56%	-3.97%	24.93%	24.08%	16.38%	25.51%	-2.42%	37.65%	12.47%	7.25%	6.80%		14.11%	64.20%
2017	Current Month TOTAL COUNTY REVENUE	$ 139,392.05	$ 147,046.94	$ 175,494.85	$ 96,225.07	$ 115,278.76	$ 183,923.35	$ 225,051.99	$ 239,240.43	$ 200,934.31	$ 141,366.34	$ 116,835.75	$ 182,355.98	$ 1,963,145.82	$ 1,082,413.01	$ 1,838,400.00
	% Change over previous year (monthly)	11.37%	-9.78%	11.44%	-7.80%	5.38%	1.77%	-4.98%	4.68%	6.87%	17.47%	22.18%	5.95%		0.51%	58.88%
2016	Current Month TOTAL COUNTY REVENUE	$ 125,157.30	$ 162,978.56	$ 157,480.34	$ 104,370.28	$ 109,392.20	$ 180,729.23	$ 236,844.80	$ 228,536.23	$ 188,023.92	$ 120,347.56	$ 95,627.52	$ 172,116.30	$ 1,881,604.24	$ 1,076,952.71	$ 1,838,000.00
	% Change over previous year (monthly)	-1.20%	29.56%	4.72%	21.85%	6.55%	9.49%	2.63%	16.62%	-4.53%	6.42%	-4.80%	4.24%		9.11%	58.59%
2015	Current Month TOTAL COUNTY REVENUE	$ 126,678.67	$ 125,794.53	$ 150,379.22	$ 85,651.79	$ 102,663.54	$ 165,070.67	$ 230,768.25	$ 195,967.70	$ 196,937.46	$ 113,087.50	$ 100,454.29	$ 165,122.68	$ 1,758,576.30	$ 987,006.67	$ 1,590,000.00
	% Change over previous year (monthly)	13.93%	13.06%	10.63%	7.12%	3.16%	11.09%	6.21%	7.35%	8.53%	4.87%	4.44%	8.69%		9.21%	62.08%
2014	Current Month TOTAL COUNTY REVENUE	$ 111,193.82	$ 111,264.35	$ 135,936.02	$ 79,959.58	$ 99,519.75	$ 148,591.26	$ 217,271.71	$ 182,557.86	$ 181,452.74	$ 107,834.56	$ 96,183.39	$ 151,915.60	$ 1,623,680.64	$ 903,736.49	$ 1,472,000.00
	% Change over previous year (monthly)	0.79%	4.46%	4.02%	6.01%	8.73%	5.16%	7.10%	9.55%	23.01%	-0.72%	6.56%	9.74%		5.25%	61.40%
2013	Current Month TOTAL COUNTY REVENUE	$ 110,323.53	$ 106,514.20	$ 130,684.01	$ 75,428.71	$ 91,528.08	$ 141,300.06	$ 202,862.92	$ 166,649.18	$ 147,508.85	$ 108,616.50	$ 90,259.56	$ 138,427.93	$ 1,510,103.53	$ 858,641.51	$ 1,425,560.00
	% Change over previous year (monthly)	18.70%	-3.76%	12.39%	-3.09%	-2.68%	-2.80%	11.87%	17.96%	11.21%	13.03%	2.22%	5.56%		4.90%	60.23%
2012	Current Month TOTAL COUNTY REVENUE	$ 92,940.69	$ 110,678.57	$ 116,280.84	$ 77,835.01	$ 94,048.48	$ 145,374.41	$ 181,344.11	$ 141,276.47	$ 132,636.58	$ 96,095.54	$ 88,302.36	$ 131,131.54	$ 1,407,944.60	$ 818,502.11	$ 1,329,266.00
	% Change over previous year (monthly)	-5.63%	11.73%	-2.46%	8.75%	16.00%	21.77%	2.09%	-10.04%	0.67%	5.01%	3.11%	-7.50%		6.79%	61.58%
2011	Current Month TOTAL COUNTY REVENUE	$ 98,483.50	$ 99,062.88	$ 119,211.37	$ 71,571.55	$ 81,077.59	$ 119,386.11	$ 177,639.68	$ 157,047.23	$ 131,749.00	$ 91,514.44	$ 85,637.00	$ 141,760.78	$ 1,374,141.13	$ 766,432.68	$ 1,314,611.00
	% Change over previous year (monthly)	0.08%	2.33%	-6.44%	6.03%	5.34%	-4.07%	4.40%	1.19%	9.97%	-2.08%	3.07%	4.34%		0.62%	58.30%
2010	Current Month TOTAL COUNTY REVENUE	$ 98,400.27	$ 96,807.67	$ 127,414.83	$ 67,498.88	$ 76,966.39	$ 124,445.99	$ 170,158.18	$ 155,201.21	$ 119,801.59	$ 93,460.15	$ 83,089.19	$ 135,867.11	$ 1,349,111.46	$ 761,692.21	$ 1,448,152.00

2021/2022 YTD INDUSTRY COMPARISON AS OF JULY



July 2022

Taxes by Industry

Amusement & Entertainment	$33,615.08
Bldg Material & Trades	$89,868.72
Clothing Stores	$18,021.24
Department Stores	$21,657.85
Furniture & Appliance Stores	$13,244.64
Gas/Convenience Stores	$12,932.21
Grocery Stores	$79,908.01
Lodging	$118,508.39
Manufacturing	$12,619.97
Marijuana	$9,847.76
Miscellaneous Services	$58,461.24
Online Sales	$77,482.04
Ranching & Agriculture	$296.13
Restaurant/Bars/Liquor Stores	$124,321.85
Specialty Shops	$43,488.28
Utilities	$25,118.89
Vehicle Sales/Parts/Services	$31,751.62
GRAND TOTAL:	$771,143.92

Taxes by Industry and Jurisdiction

July 2022

Amusement & Entertainment

Almont	1622.53
Crested Butte	9532.26
Gunnison	11814.79
Marble	6.44
Mt. Crested Butte	4977.61
Ohio City	1.36
Parlin	11.27
Pitkin	23.53
Rem of Cnty	5619.37
Somerset	5.92
Grand Total By Industry:	$33,615.08

Bldg Material & Trades

Crested Butte	25675.50
Gunnison	40984.83
Marble	4.28
Mt. Crested Butte	1213.56
Ohio City	39.24
Pitkin	575.81
Rem of Cnty	20988.68
Somerset	386.82
Grand Total By Industry:	$89,868.72

Clothing Stores

Almont	15.08
Crested Butte	12413.88
Gunnison	4202.07
Marble	8.07
Mt. Crested Butte	1063.73
Ohio City	6.64
Parlin	2.23
Pitkin	3.07
Powderhorn	17.90
Rem of Cnty	284.14
Somerset	4.43
Grand Total By Industry:	$18,021.24

Department Stores

Crested Butte	60.30
Gunnison	21422.10
Marble	0.40
Mt. Crested Butte	11.53
Ohio City	0.33
Pitkin	8.54
Rem of Cnty	152.98
Somerset	1.67
Grand Total By Industry:	$21,657.85

Furniture & Appliance Stores

Almont	60.78
Crested Butte	3842.07
Gunnison	4483.23
Marble	29.18
Mt. Crested Butte	1291.32
Ohio City	9.71
Parlin	3.17
Pitkin	4.22
Rem of Cnty	3458.78
Somerset	62.18
Grand Total By Industry:	$13,244.64

Gas/Convenience Stores

Almont	17.69
Crested Butte	2248.27
Gunnison	8587.98
Pitkin	1160.88
Rem of Cnty	821.10
Somerset	96.29
Grand Total By Industry:	$12,932.21

Grocery Stores

Almont	50.52
Crested Butte	21601.50
Gunnison	57686.99
Marble	81.84
Mt. Crested Butte	87.58
Ohio City	11.35
Rem of Cnty	387.88
Somerset	0.35

Grand Total By Industry:	$79,908.01

Lodging

Almont	7439.79
Crested Butte	20221.96
Gunnison	22643.87
Marble	728.67
Mt. Crested Butte	44496.44
Ohio City	41.78
Parlin	29.39
Pitkin	1009.84
Powderhorn	1279.45
Rem of Cnty	20332.25
Somerset	284.95
Grand Total By Industry:	$118,508.39

Manufacturing

Almont	0.72
Crested Butte	5565.43
Gunnison	3128.48
Marble	7.32
Mt. Crested Butte	284.24
Ohio City	264.41
Parlin	0.01
Pitkin	0.51
Powderhorn	0.41
Rem of Cnty	2702.32
Somerset	666.12
Grand Total By Industry:	$12,619.97

Marijuana

Crested Butte	3705.47
Gunnison	6142.29
Grand Total By Industry:	$9,847.76

Miscellaneous Services

Almont	7926.91
Crested Butte	15002.80
Gunnison	17368.54
Marble	81.14
Mt. Crested Butte	4241.75
Ohio City	15.31
Parlin	0.16

Pitkin	428.61
Powderhorn	3.38
Rem of Cnty	11887.00
Sapinero	0.20
Somerset	1505.44
Grand Total By Industry:	$58,461.24

Online Sales

Rem of Cnty	77482.04
Grand Total By Industry:	$77,482.04

Ranching & Agriculture

Crested Butte	187.92
Gunnison	13.35
Marble	37.89
Rem of Cnty	56.97
Grand Total By Industry:	$296.13

Restaurant/Bars/Liquor Stores

Crested Butte	66201.48
Gunnison	40703.57
Marble	3279.54
Mt. Crested Butte	4454.00
Pitkin	322.76
Rem of Cnty	9360.50
Grand Total By Industry:	$124,321.85

Specialty Shops

Almont	35.39
Crested Butte	14181.68
Gunnison	15963.38
Marble	218.14
Mt. Crested Butte	1023.31
Ohio City	23.62
Parlin	3.92
Pitkin	30.97
Powderhorn	5.59
Rem of Cnty	8714.93
Somerset	3284.35
Tincup	3.00
Grand Total By Industry:	$43,488.28

Utilities

Almont	899.74

Crested Butte	3417.10	
Gunnison	6961.60	
Marble	150.70	
Mt. Crested Butte	3288.29	
Ohio City	65.30	
Parlin	0.24	
Pitkin	255.91	
Rem of Cnty	10052.40	
Somerset	27.61	
Grand Total By Industry:	$25,118.89	

Vehicle Sales/Parts/Services

Almont	-0.03	
Crested Butte	5352.81	
Gunnison	19856.43	
Marble	49.69	
Mt. Crested Butte	105.32	
Ohio City	3.01	
Pitkin	992.75	
Rem of Cnty	5208.56	
Somerset	183.08	
Grand Total By Industry:	$31,751.62	
		$771,143.92

COMPARATIVE MARKETING DISTRICT TAX FIGURES

YEAR 2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
Current Month Net Collection	327,256.87	341,717.00	577,721.00	87,056.10	121,610.00	339,371.96	479,361.88							
Interest Credit	35.00	199.00	11.00	-	1.00	14.00	0.43							
Program Cost	142.12	151.65	226.31	233.30	283.10	(11,062.93)	-							
Current Total Distribution	$ 327,433.99	$ 342,067.65	$ 577,958.31	$ 87,289.40	$ 121,894.10	$ 328,323.03	$ 479,362.31						$ 2,264,328.79	$ 2,264,328.79
% Change over previous year (cumulative)	*28.01%*	*15.91%*	*27.14%*	*24.01%*	*22.46%*	*14.20%*	*10.90%*							

YEAR 2021	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
Current Month Net Collection	255,042.00	321,507.97	403,453.78	95,007.06	112,838.00	382,996.00	477,760.19	366,672.97	430,405.84	169,882.50	144,361.00	335,304.63		
Interest Credit	600.00	132.01	15.41	(2.15)	69.00	1,499.00	883.00	259.98	236.00	13.00	67.00	241.00		
Program Cost	151.86	162.18	122.38	156.13	212.09	(11,000.42)	159.94	211.39	203.26	194.87	113.99	66.65		
Current Total Distribution	$ 255,793.86	$ 321,802.16	$ 403,591.57	$ 95,161.04	$ 113,119.09	$ 373,494.58	$ 478,803.13	$367,144.34	$ 430,845.10	$ 170,090.37	$ 144,541.99	$ 335,612.28	$ 3,489,999.51	$ 2,041,765.43
% Change over previous year (cumulative)	*32.88%*	*40.50%*	*64.94%*	*60.58%*	*70.92%*	*78.01%*	*65.77%*	*56.82%*	*49.45%*	*46.60%*	*46.37%*	*43.19%*	43.19%	

YEAR 2020	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
Current Month Net Collection	192,337.20	217,689.00	183,515.22	56,203.66	30,274.48	188,258.70	358,038.00	304,201.02	363,812.00	152,657.98	101,914.10	282,110.00		
Interest Credit	15.00	698.00	44.48	19,104.76	(4,667.50)	(177.60)	247.00	30.00	17.00	26.00	1.00	27.00		
Program Cost	147.97	216.53	198.04	107.88	44.20	(5,983.34)	(4,596.45)	190.91	176.62	216.70	118.97	60.01		
Current Total Distribution	$ 192,500.17	$ 218,603.53	$ 183,757.74	$ 75,416.30	$ 25,651.18	$ 182,097.76	$ 353,688.55	$304,421.93	$ 364,005.62	$ 152,900.68	$ 102,034.07	$ 282,197.01	$ 2,437,274.54	$ 1,231,715.23
% Change over previous year (cumulative)	*5.75%*	*14.23%*	*4.43%*	*-0.06%*	*-6.11%*	*-7.23%*	*-1.96%*	*1.44%*	*6.08%*	*8.70%*	*9.33%*	*11.38%*	11.38%	

2019	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
Current Month Net Collection	181,759.69	177,578.30	209,047.39	100,724.00	70,191.13	207,441.00	309,188.00	257,693.50	276,461.20	96,836.07	82,106.00	216,810.00		
Interest Credit	152.00	84.00	509.00	7.00	172.00	254.02	459.00	20.32	133.00	394.20	156.00	272.00		
Program Cost	128.08	176.76	184.79	333.11	165.11	(2,443.33)	226.15	312.87	309.59	252.98	144.90	65.56		
Current Total Distribution	$ 182,039.77	$ 177,839.06	$ 209,741.18	$ 101,064.11	$ 70,528.24	$ 205,251.69	$ 309,873.15	$258,026.69	$ 276,903.79	$ 97,483.25	$ 82,406.90	$ 217,147.56	$ 2,188,305.39	$ 1,256,337.20
% Change over previous year (cumulative)	*20.51%*	*18.14%*	*7.37%*	*14.17%*	*10.98%*	*1.14%*	*0.56%*	*1.54%*	*0.29%*	*0.63%*	*1.63%*	*2.63%*	2.63%	

2018	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
Current Month Net Collection	150,988.25	153,443.94	225,700.97	56,842.31	80,200.55	267,369.77	313,268.01	241,735.29	294,313.53	90,622.93	62,462.92	191,652.50		
Interest Credit	4.00	25.00	30.00	4.64	88.00	3,069.00	20.00	52.00	43.00	18.74	24.00	953.40		
Program Cost	71.70	93.54	160.38	88.55	110.11	(2,467.14)	185.13	298.14	303.93	227.89	139.41	72.74		
Current Total Distribution	$ 151,063.95	$ 153,562.48	$ 225,891.35	$ 56,935.50	$ 80,398.66	$ 267,971.63	$ 313,473.14	$242,085.43	$ 294,660.46	$ 90,869.56	$ 62,626.33	$ 192,678.64	$ 2,132,217.13	$ 1,249,296.71
% Change over previous year (cumulative)	*15.06%*	*8.18%*	*12.14%*	*-1.92%*	*1.85%*	*14.14%*	*14.88%*	*13.40%*	*14.18%*	*11.43%*	*12.48%*	*11.68%*	11.68%	

2017	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
Current Month Net Collection	131,226.92	150,242.13	191,385.00	125,552.00	56,447.40	166,343.60	267,468.40	227,437.04	248,807.60	118,126.46	40,002.34	184,745.32		
Interest Credit	22.00	16.00	8.00	310.00	103.00	40.00	55.00	19.00	56.00	1,820.00	(13.00)	59.00		
Program Cost	41.65	54.80	89.05	-	228.03	(2,234.71)	109.46	162.93	196.53	188.83	61.55	52.41		
Current Total Distribution	$ 131,290.57	$ 150,312.93	$ 191,482.05	$ 125,862.00	$ 56,778.43	$ 164,148.89	$ 267,632.86	$227,618.97	$ 249,060.13	$ 120,135.29	$ 40,050.89	$ 184,856.73	$ 1,909,229.74	$ 1,087,507.73
% Change over previous year (cumulative)	*-14.99%*	*-11.93%*	*-2.37%*	*1.95%*	*3.02%*	*6.33%*	*4.67%*	*6.62%*	*7.27%*	*10.32%*	*9.96%*	*10.28%*	10.28%	

2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
Current Month Net Collection	154,255.38	165,229.45	164,669.00	102,875.15	48,926.71	136,784.96	266,986.96	194,346.00	224,387.82	68,581.00	41,202.00	163,034.63		
Interest Credit	150.33	58.23	47.67	52.26	26.00	(8.67)	740.68	44.00	55.90	25.00	176.30	24.00		
Program Cost	30.27	39.21	71.30	22.48	74.79	(2,248.68)	204.62	62.87	238.92	95.47	46.19	21.84		
Current Total Distribution	$ 154,435.98	$ 165,326.89	$ 164,787.97	$ 102,949.89	$ 49,027.50	$ 134,527.61	$ 267,932.26	$194,452.87	$ 224,682.64	$ 68,701.47	$ 41,424.49	$ 163,080.47	$ 1,731,330.04	$ 1,038,988.10
% Change over previous year (cumulative)	*48.61%*	*40.79%*	*10.92%*	*24.08%*	*22.90%*	*18.62%*	*17.77%*	*13.06%*	*12.09%*	*11.70%*	*11.88%*	*14.85%*	14.85%	

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
Current Month Net Collection	103,887.62	123,026.98	209,636.18	36,499.60	44,147.00	133,997.56	231,925.85	208,642.67	209,796.56	65,936.00	34,600.13	105,526.52		
Interest Credit	20.00	167.00	17.00	69.00	258.00	77.00	193.84	(2.00)	17.90	29.00	156.68	265.31		
Program Cost	11.58	-	84.66	52.12	57.69	(1,998.18)	53.61	99.39	93.77	65.97	45.03	13.03		
Current Total Distribution	$ 103,919.20	$ 123,193.98	$ 209,737.84	$ 36,620.72	$ 44,462.69	$ 132,076.38	$ 232,173.30	$208,740.06	$ 209,908.23	$ 66,030.97	$ 34,801.84	$ 105,804.86	$ 1,507,470.07	$ 882,184.11
% Change over previous year (cumulative)	*452.10%*	*608.71%*	*31.93%*	*39.95%*	*48.15%*	*17.49%*	*18.74%*	*20.42%*	*13.00%*	*13.44%*	*13.37%*	*8.87%*	8.87%	

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
Current Month Net Collection	18,792.00	13,080.60	299,068.76	7,142.00	11,227.36	205,225.14	189,618.00	163,004.00	245,097.00	53,500.77	31,347.96	148,224.44		
Interest Credit	7.00	105.00	-	29.00	15.00	53.00	57.00	15.00	74.08	41.92	112.44	32.00		
Program Cost	23.43	38.18	3.75	26.39	54.58	(1,640.70)	-	-	78.29	136.22	59.23	41.57		
Current Total Distribution	$ 18,822.43	$ 13,223.78	$ 299,072.51	$ 7,197.39	$ 11,296.94	$ 203,637.44	$ 189,675.00	$163,019.00	$ 245,249.37	$ 53,678.91	$ 31,519.63	$ 148,298.01	$ 1,384,690.41	$ 742,925.49
% Change over previous year (cumulative)	*-0.02%*	*47.41%*	*8.74%*	*3.28%*	*6.57%*	*17.43%*	*48.17%*	*78.33%*	*20.71%*	*22.48%*	*25.45%*	*22.07%*	22.07%	

2013	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
Current Month Net Collection	17,797.00	2,867.00	282,694.00	22,960.06	444.44	144,450.39	30,240.40	6,574.45	445,564.73	29,978.12	1,731.00	148,722.92		
Interest Credit	1,003.00	10.00	54.00	76.77	0.85	145.16	7.00	1.00	60.00	48.00	2.00	-		
Program Cost	26.17	36.03	4.41	32.95	60.91	(1,531.60)	31.01	37.97	10.38	68.74	85.05	6.87		
Current Total Distribution	$ 18,826.17	$ 2,913.03	$ 282,752.41	$ 23,069.78	$ 506.20	$ 143,063.95	$ 30,278.41	$ 6,613.42	$ 445,635.11	$ 30,094.86	$ 1,818.05	$ 148,729.79	$ 1,134,301.18	$ 501,409.95
% Change over previous year (cumulative)	*-14.52%*	*-16.80%*	*14.02%*	*9.81%*	*5.99%*	*8.67%*	*6.42%*	*7.09%*	*6.98%*	*4.82%*	*4.27%*	*3.60%*	3.60%	

2012	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
Current Month Net Collection	21,800.00	3,937.80	240,894.00	31,236.91	10,986.00	125,479.23	37,160.27	2,935.00	416,480.80	46,892.73	6,153.00	149,692.99		
Interest Credit	191.04	102.51	5.00	0.05	137.00	5.00	404.00	296.00	492.00	89.35	456.00	3.00		
Program Cost	33.14	64.89	17.14	27.61	89.58	(1,444.94)	33.43	(6.09)	76.83	96.51	96.78	10.30		
Current Total Distribution	$ 22,024.18	$ 4,105.20	$ 240,916.14	$ 31,264.57	$ 11,212.58	$ 124,039.29	$ 37,597.70	$ 3,224.91	$ 417,049.63	$ 47,078.59	$ 6,705.78	$ 149,706.29	$ 1,094,924.86	$ 471,159.66
% Change over previous year (cumulative)	*16.10%*	*29.82%*	*-8.20%*	*-7.24%*	*-3.98%*	*-2.94%*	*3.28%*	*3.23%*	*8.23%*	*10.52%*	*11.11%*	*8.30%*	8.30%	

2011	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
Current Month Net Collection	18,937.12	1,104.76	270,773.23	30,367.37	663.36	125,580.61	9,481.00	3,191.13	363,759.45	25,523.22	1,388.00	160,304.38		
Interest Credit	33.13	52.32	3.31	381.87	113.77	16.87	4.00	115.06	334.46	(82.22)	8.00	6.22		
Program Cost	-			(72.08)	(22.09)	(1,244.91)	31.75	29.68	20.18	97.63	133.81	15.17		
Current Total Distribution	$ 18,970.25	$ 1,157.08	$ 270,776.54	$ 30,677.16	$ 755.04	$ 124,352.57	$ 9,516.75	$ 3,335.87	$ 364,114.09	$ 25,538.63	$ 1,529.81	$ 160,325.77	$ 1,011,049.56	$ 456,205.39

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Presentation; Audited Financial Statements for Gunnison County and Gunnison River Valley Local Marketing District; FY2021

Action Requested: Motion

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Paul Backes of McMahan CPA's will present the 2021 Audit

Fiscal Impact: 0

Submitted by: Perry Solheim **Submitter's Email Address:** psolheim@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ◉ Required ○ Not Required

Comments:

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/14/2022 Certificate of Insurance Required

Yes ○ No ◉

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/14/2022

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 30

Agenda Date: 9/20/2022

Revised April 2015

McMahan and Associates, L.L.C.
Certified Public Accountants and Consultants

Chapel Square, Bldg C
245 Chapel Place, Suite 300
P.O. Box 5850, Avon, CO 81620

Web Site: www.mcmahancpa.com
Main Office: (970) 845-8800
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E-mail: mcmahan@mcmahancpa.com

To the Board of County Commissioners
Gunnison County, Colorado

We have audited the financial statements of Gunnison County, Colorado (the "County") as of and for the year ended December 31, 2021. Professional standards require that we provide you with the following information related to our audit.

Qualitative Aspects of Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in the Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Estimated allowance for uncollectible receivables at December 31, 2021, which management has based on industry practice and experience, including actual collections since year-end.
- Estimated useful lives for capital assets subject to depreciation, which management has based on industry practice and experience.
- Estimated remaining useful life of landfill, which management has based on industry practice and experience.

We evaluated the key factors and assumptions used to develop these estimates and found them reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following adjustments were identified and corrected during the audit:

- Adjust property tax receivable to Mill Levy Certification
- Adjust defeased debt deposits to accurately reflect 2020 refunding
- Adjust grant revenues to follow County measurable and available policy

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

As is required in all audit engagements, we have requested certain representations from management that are included in the management representation letter dated September 9, 2022**.**

Recommendations

The objectives of internal control are to provide reasonable, but not absolute assurance, that assets are safeguarded and financial statements are reliable. Segregation of accounting duties is an essential element of effective internal controls involving the separation of custody of assets from related recording and monitoring of transactions. To reduce the possibility of errors or fraud going undetected in the normal course of business, we encourage the County to limit, to the extent possible, performance of incompatible duties by individuals in the County's accounting functions. The following are situations where separation of incompatible duties does not exist.

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Recommendations (continued)

The following conflicting duties exist within the County, however management has implemented certain compensating controls as a result of small staff size preventing adequate segregation of duties from being achieved.

Conflicting Duties	Compensating Controls
Treasurer & Public Trustee:	
• The Treasurer & Public Trustee is able to process checks, sign checks, and reconcile the bank statements.	• The Treasurer & Public Trustee review and approve the reconciliations prepared by each other.
• All Treasurer Department employees are able to void transactions.	• The Treasurer & Public Trustee review and approve void reports and check registers each month.
• The Treasurer periodically performs the daily close and bank deposit function.	• The Treasurer practice is to not receipt cash, as possible, unless it is required due to employee absence or in-order to keep up with demand.
	• The Treasurer & Public Trustee practice is to not sign checks they have prepared, unless it is required due to employee absence. These transactions are subsequently reviewed and approved.

Recommendation: We recommend the Treasurer & Public Trustee continue to perform and monitor the compensating controls to ensure they remain in place to help mitigate the risks with lack of segregation of duties due to the size of the department.

Upcoming New Accounting Standards

Governmental Accounting Standards Board Statement 87:

Financial reporting standards for the County are promulgated by the Governmental Accounting Standards Board ("GASB"). GASB has issued Statement 87 ("GASB 87"), which will require recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The provisions of GASB 87 impact lease accounting by both lessors and lessees. Initially, GASB 87 was required to be implemented for the County's 2020 fiscal year. Due to circumstances created by the 2020 COVID-19 pandemic, GASB has provided for a delay to implement GASB 87. The County will now be required to implement this standard during its 2022 fiscal year.

This report is intended solely for the information and use of the Board of County Commissioners, management, and others within the County and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
September 9, 2022

Gunnison County
COLORADO

Annual Comprehensive Financial Report

For the Year ended December 31, 2021

Recipients of:

2021 CERTIFICATE OF EXCELLENCE in Performance Management ICMA

Certificate of Achievement FOR EXCELLENCE IN Financial Reporting

Distinguished Budget PRESENTATION Award

Annual Comprehensive Financial Report

For the Year Ended

December 31, 2021

Prepared by the Gunnison County Finance Department

Juan G. Guerra, CPA, CGFO
Chief Financial Officer

If you have any questions regarding this report call us at: (970) 641-2203
Our mailing address is: 200 E. Virginia, Gunnison CO 81230
You may also contact us through our website: www.gunnisoncounty.org

Gunnison County, Colorado
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
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Gunnison County, Colorado
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INTRODUCTORY SECTION

Gunnison County
COLORADO

Finance Department
PHONE (970)641-2203

September 9, 2022

To the Citizens and Board of County Commissioners of Gunnison County:

State law requires Gunnison County (County) to publish a complete set of financial statements prepared in accordance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted accounting standards by a firm of licensed certified public accountants.

Pursuant to those requirements we hereby present the Comprehensive Annual Financial Report of Gunnison County, Colorado for the fiscal year ended December 31, 2021. This report is prepared by the Finance Department of Gunnison County. Responsibility for both the accuracy of the presented data and the completeness and fairness of presentation, including all disclosures, rests with the County. We believe the data is accurate in all material respects and presented in a manner designed to set forth fairly the financial activity of the various funds. All disclosures necessary for the reader to gain the maximum understanding of the County's financial affairs have been included.

This report is the result of the cooperative effort between the Finance Department and McMahan and Associates, L.L.C., our independent auditors. The independent auditor's report has been included in the financial section of this report on pages A1, A2 and A3. In their opinion, the financial statements were presented fairly in all material respects.

Gunnison County is also required to undergo an annual single audit in conformity with the provisions of the Federal Single Audit Act of 1996 and the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Information related to this single audit, including the schedule of expenditures of federal awards, the independent auditor's reports on the internal control and compliance with applicable laws, regulations, contracts, and grants is included in the single audit section located after the Statistical Section.

GAAP requires management provide a narrative introduction, overview, and an analysis to accompany the basic financial statements. This narrative is in the form of the Management's Discussion and Analysis (MD&A)and can be found immediately following the report of the independent auditors. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

PROFILE OF GUNNSION COUNTY

Geography

Gunnison County was founded March 9, 1877. Gunnison County is a great place to live and raise a family. The county was named for John W. Gunnison, a United States Army officer and captain in the Army Topographical Engineers, who surveyed for the transcontinental railroad in 1853. The County is surrounded by the 1.6 million acre Gunnison National Forest encompassing some of the wildest and most beautiful terrain in the world, including Colorado's largest manmade lake - Blue Mesa Reservoir, Black Canyon National Park, Curecanti National Recreation Area, and 2,000 miles of trout streams. In fact, 85% of Gunnison County is under public use and management. Winter activities include world-class alpine skiing and snowboarding, snowmobiling, cross-country skiing, snow shoeing, ice skating and ice fishing. Summer activities include Cattlemen's Days - the oldest rodeo in Colorado, the Crested Butte Wildflower Festival, hiking, climbing, mountain biking, boating, whitewater rafting, kayaking, fly-fishing, camping, hunting and horseback riding.

The City of Gunnison is the county seat of the "unspoiled heart of Colorado." Western Colorado University, located in Gunnison is a fully accredited institution offering unique and balanced undergraduate and graduate academic programs. Just 30 miles away is the historic mining town of Crested Butte, and access to Crested Butte Mountain Resort at the Town of Mt. Crested Butte, a year-round recreation playground known for its outstanding skiing and snowboarding.

Geography Quick facts

Area (square miles)	3,239.10
Persons per square mile	4.7
Altitude - high	14,285 ft
- low	5,880 ft
Largest Cities/Towns	
City of Gunnison	
Town of Crested Butte	
Town of Mt. Crested Butte	
Town of Pitkin	
Town of Marble	

Source: U.S. Census Bureau

Operating Structure

Incorporated March 9, 1877, Gunnison County is a statutory county, defined as a service arm of the State, and derives its elected official structure and its powers from the State through enabling legislation. Gunnison County is organized under the County Commissioner form of government. The governing body is led by three elected Commissioners. The Assessor, Treasurer, Clerk and Recorder, Sheriff, and Coroner are elected positions. Primary responsibilities of the County are law enforcement, roads and bridges, elections, human services and open space.

Services

Gunnison County provides the full range of services contemplated by State statute including, but not limited to, assessment and property tax administration; recording of vital documents and automobile registration; sheriff patrol and jail administration; court facilities; land use planning and building inspections; road maintenance and construction; welfare and public health services; sewer and water operations; a solid waste landfill disposal facility; general aviation airport operations; fairgrounds; and environmental health protection.

Budget Process

The annual budget serves as the foundation for the County's financial planning and control. All activities, departments, and funds of the County are prepared in compliance with State statute and generally accepted accounting principles. Supplemental appropriations are approved by the Board of County Commissioners as needed throughout the year. The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of County Commissioners. Expenditures may not legally exceed appropriations at the fund or elected official level. Detailed line item records provide management the capability to monitor budgets for all areas. Budgetary control is exercised through the use of system controls, which restrict payments exceeding the budget.

Internal Control

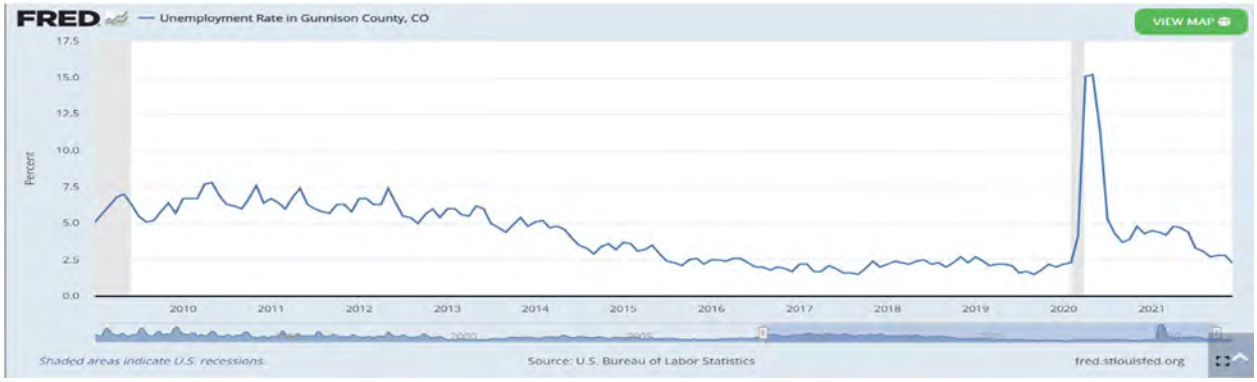
The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

(1)The cost of a control should not exceed the benefits likely to be derived, and

(2)The valuation of costs and benefits requires estimates and judgments by management.

LOCAL ECONOMY

Gunnison County's economy, largely dominated by agriculture, tourism, and natural resource development, continued to show signs of growth in 2021 in all industry sectors except the energy industry. Unemployment rate began in 2021 at 4.5%, when COVID hit in 2020 it reached up to 16%, but by December 2021 the County's unemployment rate was 2.3%, which is lower than the State of Colorado at 4.2% and the nation at 3.9% (fred.stlouisfed.org).



Despite the COVID-19 pandemic, the County's 2021 sales tax collections were 24.48% higher than the previous year. Countywide, accommodation and food services make up nearly 31.3% of the total sales tax collections while building materials make up 17%.

This past year put significant pressure on our Human Services and Public Health departments for their services as a direct result of the COVID-19 pandemic. Increased costs in 2021 were largely offset with federal CARES Act funding to pay for contact tracers; provide economic support to the business community; and provide economic assistance benefits to citizens in the community directly affected by the sudden unforeseen downturn in the economy and chain of events that transpired thereafter. While the economy shows signs of recovery, the financial and economic impacts that the pandemic will have on future 2022 expenditures are unknown at this time.

These trends are expected to continue in 2022 with growth in the housing and job markets; rising incomes; and increasing retail, tourism, and related sales tax revenues.

FINANCIAL INFORMATION

Budgetary Controls

The County maintains a system of budgetary controls, the objective of which is to ensure compliance with the legal provisions of the annual appropriated budget. The adopted Annual Budget is the basic budget document. It governs all expenditures within a certain fiscal year, which runs from January 1 to December 31. The budgeted expenditures for governmental funds will not exceed estimated resources and requires that public hearings be held prior to the adoption of the budget. Directors are expected to review their budgets on a monthly basis. The Finance Director will periodically review the budget and inform the Director and/or management of its status. A complete summary of significant accounting policies and budgetary principles is presented in the notes to the financial statements.

Fund Accounting

Pursuant to GASB 34 the principal role of funds in the new financial reporting model is to demonstrate fiscal accountability. While there are no limits to the number of individual funds a government elects to use, a basic principle of governmental accounting recommends that the entity use the smallest number of individual funds possible, consistent with its particular circumstances. Gunnison County has 27 funds, which are broken out into three classifications: Governmental, Proprietary and Fiduciary Funds. The general ledger is organized on the basis of these funds and the fund's classification, and maintained in conformance with GAAP. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that consist of assets, liabilities, fund equity, revenues and expenditures.

General Fund Balance Policy

The fiscal policy as it relates to General Fund's reserve/contingency account states: The Board has determined the minimum ending fund balance shall be at least 25% of current year's expenditures. The General Fund undesignated/unreserved fund balance is recommended to be at 90 days of the current year's budget appropriation for operations and maintenance, which is defined as the total budget less capital outlay purchases and any incentives/passthrough expenditures.

For fiscal year 2021, the table below is an analysis for the County's conservative and healthy General Fund contingency balances, Unassigned Fund Balance, Restricted TABOR (please see Notes to Financial Statements for TABOR description), and Assigned Contingency Fund Balance are specifically identified in the financial statements for this purpose:

General Fund Contingency Analysis

	FY 2021	FY 2020	FY 2019
Total General Fund Expenditure for Contingency Calculation	$ 14,392,912	$ 14,244,642	$ 14,731,219
Contingency Required	$ 3,598,200	$ 3,561,200	$ 3,682,800
Recommended Days of Fund Balance	90	90	90
Daily Expenditure Per Contingency Calculation	$ 39,430	$ 39,030	$ 40,360
Actual Days of Fund Balance: Contingency, TABOR, & Unassigned Fund Balance	258	209	141

This contingency provides an adequate protection against unforeseen occurrences and significantly decreased the likelihood of the County entering the short-term debt market to pay for current operating expenditures. The County's General Fund is fiscally stable.

Debt Administration and Rating
General obligations are backed by the full faith and credit of the County and are used to finance permanent public improvements. In October 2020, Moody's Investor Service rated the County's most recent Certificate of Participation and assigned it Aa2. Their rating rational is as follows:

> "The Aa2 issuer rating reflects the county's expansive tax base in southwestern Colorado (Aa1 stable), a healthy financial reserve position, and lack of a defined benefit pension liability supporting a low fixed cost profile. Additionally, the rating incorporates the county's historical usage of sales collections to make base rental payments on its outstanding COPs. Despite the current economic downturn caused by the ongoing health pandemic, sales tax collections have performed favorably, driven by increased tourism activity during the summer months throughout the county. Finally, the Aa2 reflects the healthy and stable operations of the county's hospital that benefits from strong liquidity, as well as additional funding from the recent CARES act. While the county does not have any legal responsibility for the hospital's debt or financial operations, they have previously provided support to the enterprise.
>
> The one-notch distinction between the Aa3 rating on the COPs and the Aa2 issuer rating reflects the annual appropriation risk, the more essential nature of the pledged leased asset, and the adequate legal structure of the certificates."

Cash Management
All County operating funds are held in interest-bearing demand accounts in the depository bank. This money is protected by insurance from the Federal Deposit Insurance Corporation and by collateral interests in the depository's investment securities that are pledged against the County's deposits.

Risk Management
Worker's compensation, general liability, casualty and property insurance are also insured by County Technical Services, Inc (CTSI). The County continues to put high emphasis on safety concerns to lower workers' compensation claims. Risk management, particularly workers' compensation, is coordinated through the Finance Department and insured by CTSI. The following table shows the annual improvement in payments made for workers compensation issues.

LONG-TERM FINANCIAL PLANNING

The County annually updates their five-year capital improvement plan, ensuring adequate infrastructure is planned and funded. This is available to the public at: https://www.gunnisoncounty.org/356/Capital-Improvement-Plan.

During the budget process, the County utilizes a five-year fiscal analysis and communicates to the County Manager and elected officials any fiscal problems that are foreseeable to ensure continued County fiscal health. An example of this is available to the public in the Budget Overview section of the annual budget document.

The Board of County Commissioners annually review their strategic plans, updating goals and priorities. This enables the budget to be developed to implement those goals and priorities. This is available to the public at: https://www.gunnisoncounty.org/172/Strategic-Planning-and-Performance.

RELEVANT FINANCIAL POLICIES

Gunnison County has a comprehensive set of financial policies. In 2021 there were no material changes to policies that would directly affect the County's financial or budget situation.

MAJOR INITIATIVES

In 2021, Gunnison County continued to focus on the strategic priorities identified by the Board of County Commissioners. Highlights included:

- Retain experienced employees and work to neutralize the inflationary increases to cost of living.
- Continue to execute the Gunnison County Airport terminal renovation project with federal discretionary and entitlement funding.
- Improve the County's road and bridge system, add quality of life projects (Library), and sustainability projects throughout County buildings.
- Upgrade and maintain the motor pool and heavy equipment fleet.

AWARDS AND ACKNOWLEDGEMENTS

Awards

The International City/County Management Association (ICMA) officially recognized Gunnison County, Colorado for its commitment to data-driven government management and reporting with ICMA's highest recognition: a Certificate of Excellence in Performance Management. Certificates are based on established criteria and are awarded at three levels: Achievement, Distinction, and the highest level of recognition, Excellence. Recipients at all levels collect and verify data to ensure reliability, train staff in performance measurement, and report data to the public through budgets, newsletters, and/or information provided to elected officials. Certificates of Distinction are awarded to those who also provide comparative and benchmarking information to the public, use performance data in strategic planning and operational decision-making, and share their knowledge with other local governments through presentations, site visits, and other networking activities. Certificates of Excellence go to those who also track and report key outcomes, survey residents and local government employees, incorporate data into performance dashboards or other visual communications, and foster the development of a performance culture throughout their organizations. Gunnison County, Colorado is among 30 jurisdictions to receive the Certificate of Excellence, and one of 60 recognized overall. Of the five counties nationwide that achieved this distinction, the next smallest has a population of 270,000 and all of the others have over one million residents. A complete list of recipients and examples of programs that exemplify the certificate criteria appear on the Certificate Program page on the ICMA website.

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded the County the prestigious Triple Crown Award. GFOA's Triple Crown recognizes governments who have received GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award. This was the first time the County received this award.

The Certificate of Achievement for Excellence in Financial Reporting was received for its Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit published an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such ACFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of only one year. The County received the Certificate of Achievement for the first time. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

The GFOA's Distinguished Budget Presentation Award was received for its annual budget dated January 1, 2021. This was the County's eleventh consecutive budget award from GFOA. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document is judged on proficiency in several categories including policy documentation, financial planning, an operations guide, and a communication device. The budget for January 1, 2022 has been submitted for review and we are pending notification of an award.

The GFOA also awarded to the County with a Certificate for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 2020. This was the first year that the County has achieved this prestigious award. State and local governments must be able to extract information from their annual comprehensive financial

report to produce a high quality popular annual financial report specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated service of the Gunnison County Finance Department. In addition, as a staff we are grateful for the assistance we receive from our independent auditors, McMahan and Associates, L.L.C.

In closing, we wish to acknowledge the leadership of the Board of County Commissioners, County Manager, and the cooperation of each of the County's elected officials and departments as we work together to conduct the County's financial operations. The Board supports prudent fiscal management and stewardship in a responsible and progressive manner, and the strong financial condition of Gunnison County can be attributed to its positive leadership.

Respectfully submitted,

Chief Financial Officer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Gunnison
Colorado

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Executive Director/CEO

ICMA

INTERNATIONAL CITY/COUNTY
MANAGEMENT ASSOCIATION

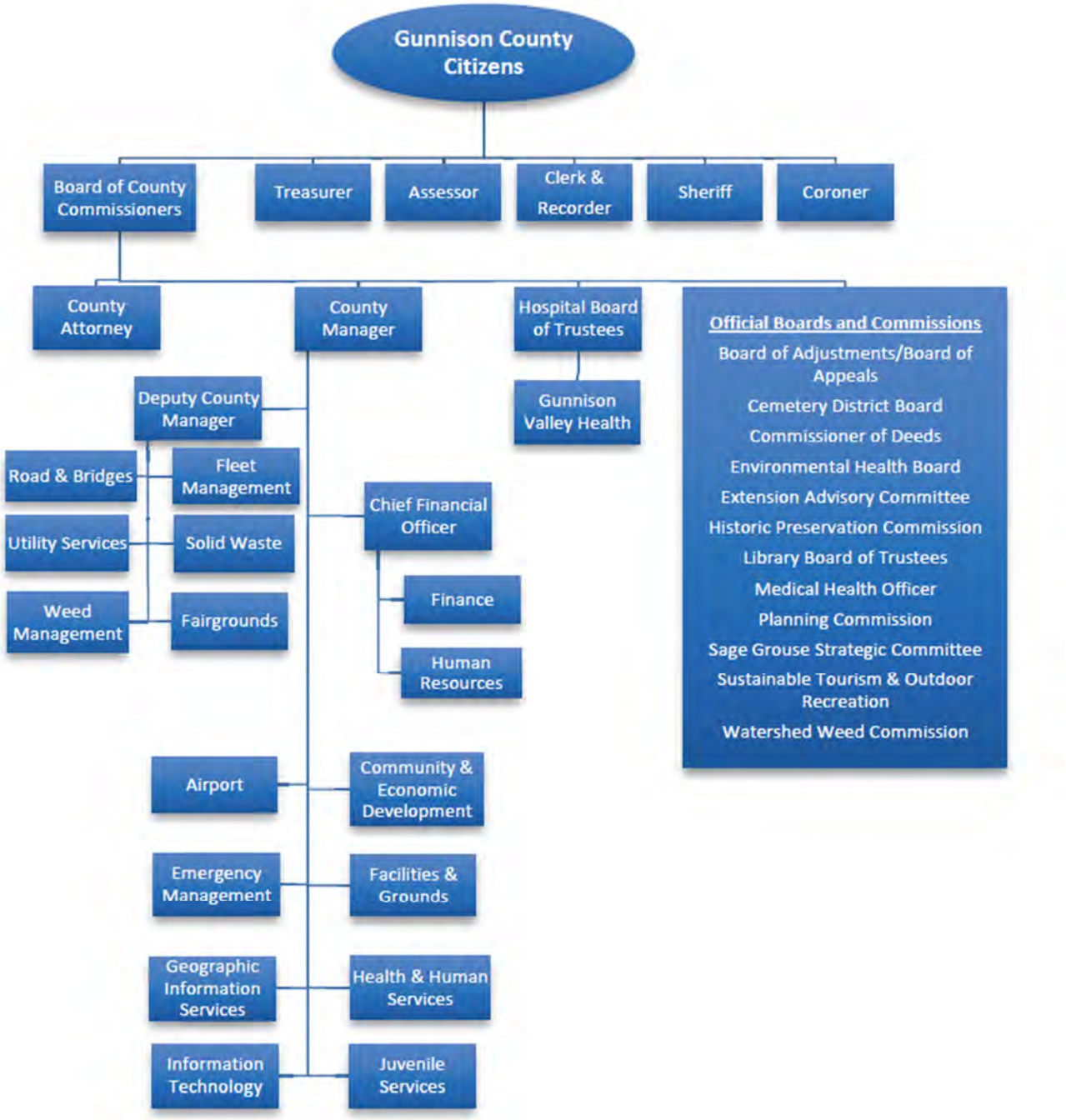
This

Certificate of Excellence

is presented to

Gunnison County, Colorado

for exceeding the standards established by the International City/County Management Association in the identification and public reporting of key outcome measures, surveying of both residents and employees, and the pervasiveness of performance management in the organization's culture.


Gunnison County Citizens
Board of County Commissioners
Treasurer
Assessor
Clerk & Recorder
Sheriff
Coroner
County Attorney
County Manager
Hospital Board of Trustees
Gunnison Valley Health
Official Boards and Commissions
Board of Adjustments/Board of Appeals
Cemetery District Board
Commissioner of Deeds
Environmental Health Board
Extension Advisory Committee
Historic Preservation Commission
Library Board of Trustees
Medical Health Officer
Planning Commission
Sage Grouse Strategic Committee
Sustainable Tourism & Outdoor Recreation
Watershed Weed Commission
Deputy County Manager
Road & Bridges
Fleet Management
Utility Services
Solid Waste
Weed Management
Fairgrounds
Chief Financial Officer
Finance
Human Resources
Airport
Community & Economic Development
Emergency Management
Facilities & Grounds
Geographic Information Services
Health & Human Services
Information Technology
Juvenile Services

Administration
- County Manager Program
- Finance Program
- Human Resources Program

Airport
- Airport Administration Program
- Airport Construction Program
- Airport Operations Program

Assessor's Office
- Assessor's Office Program

Clerk & Recorder's Office
- County Clerk's Office Program
- Public Trust and Legacy Program
- Licensing and Registration Program

Commissioners' Office
- Commissioners Program

Community & Economic Development
- Land Use Review Program
- Smart Growth Professional Services Program
- Wildlife Conservation Program

Coroner's Office
- Coroner Program

County Attorney's Office
- County Attorney Program

Emergency Management
- Emergency Management Program

Facilities & Grounds
- Facilities & Grounds Program

Geographic Information Services
- Geographic Information Services Program

Health & Human Services
- Community Leadership Program
- Program Coordination Program
- Child and Family Services Program
- Economic Security Program
- Senior Health and Resources Program
- Child Support Program

Information Technology
- IT Resource Program

Juvenile Services
- Juvenile Services Program

Public Works
- Fairgrounds Management Program
- Fleet Management Program
- Operational Support Program
- Roads and Bridges Program
- Solid Waste Management Program
- Utility Services Program
- Weed Management Program

Sheriff's Office
- Alternative Services Program
- Detention Services Program
- Sheriff's Office Program

Treasurer's Office
- Public Trustee Program
- Treasurer's Office Program

Board of County Commissioners

- Jonathan Houck- 2025
- Roland Mason- 2023
- Elizabeth Smith- 2025

Treasurer

- Debbie Dunbar - 2023

Assessor

- Kristy McFarland - 2023

Clerk & Recorder

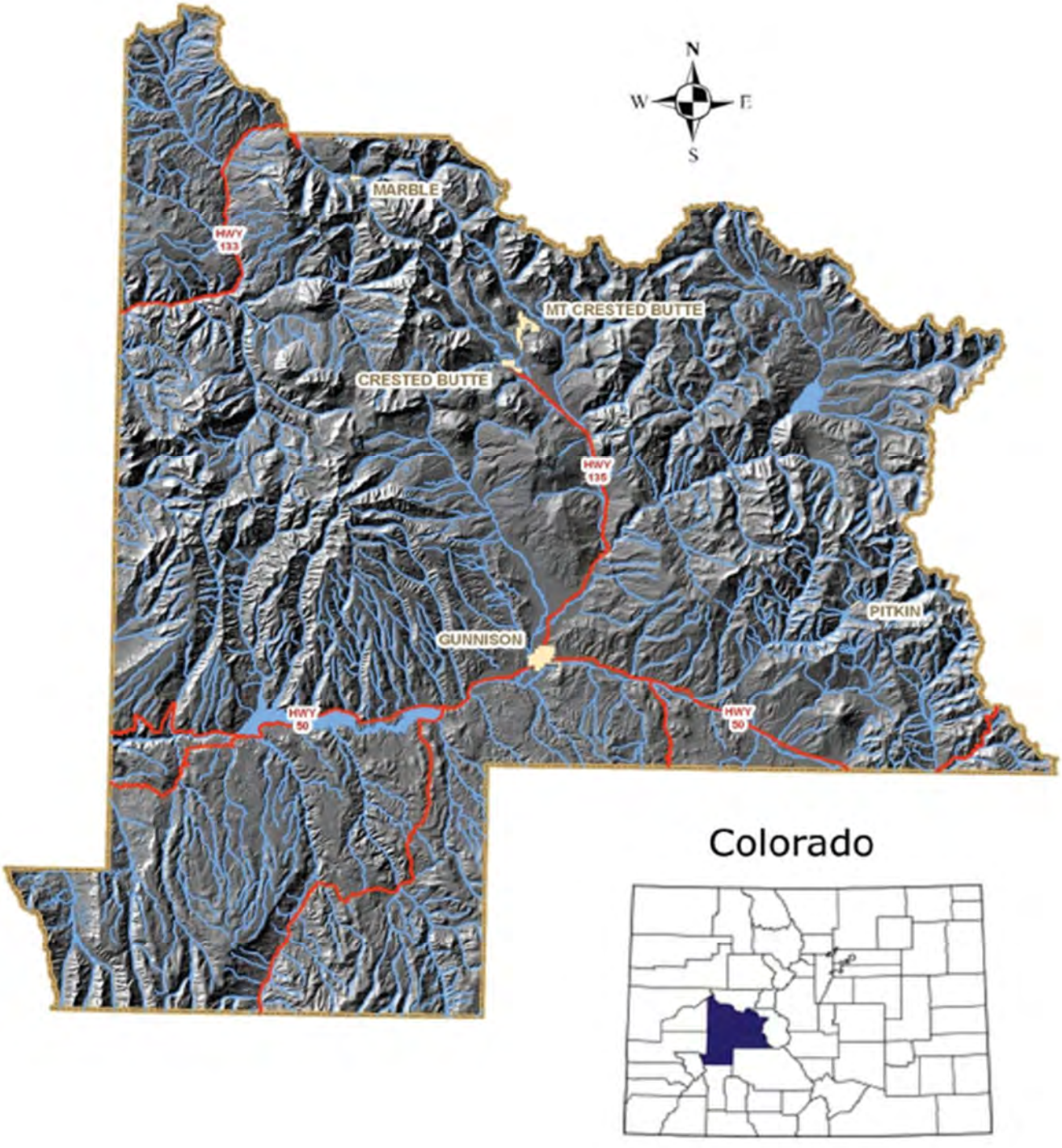
- Kathy Simillion - 2023

Sheriff

- John Gallowich - 2023

Coroner

- Michael Barnes - 2023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MARBLE
HWY 133
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CRESTED BUTTE
HWY 135
PITKIN
GUNNISON
HWY 50
HWY 50
Colorado

FINANCIAL SECTION

McMahan and Associates, L.L.C.
Certified Public Accountants and Consultants

Chapel Square, Bldg C
245 Chapel Place, Suite 300
P.O. Box 5850, Avon, CO 81620

Web Site: www.mcmahancpa.com
Main Office: (970) 845-8800
Facsimile: (970) 845-8108
E-mail: mcmahan@mcmahancpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Gunnison County, Colorado

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Gunnison County, Colorado (the "County"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Gunnison County, Colorado as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

We did not audit the financial statements of Gunnison Valley Hospital and Health Care Center, which represent 100% percent of the assets, net position and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Gunnison Valley Hospital and Health Care Center, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. GAAP; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Management for the Financial Statements (continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 U.S. GAAS will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

U.S. GAAP require that Management's Discussion and Analysis in Section B and budgetary comparison information in Section E be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with U.S. GAAS, which consisted of inquiries of management about 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 do 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining fund financial statements, individual fund budgetary information, the Schedule of Passenger Facility Charges Collected and Expended as required by the *Passenger Facility Charge Audit Guide for Public Agencies*, the Local Highway Finance Report, and the Schedule of Expenditures of Federal Awards as required by *Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* included in the Single Audit Section listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining fund financial statements, individual fund budgetary information, the Schedule of Passenger Facility Charges Collected and Expended, the Local Highway Finance Report, and the Schedule of Expenditures of Federal Awards included in the Single Audit Section listed in the accompanying table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, combining fund financial statements, individual fund budgetary information, the Schedule of Passenger Facility Charges Collected and Expended, the Local Highway Finance Report, and the Schedule of Expenditures of Federal Awards included in the Single Audit Section listed in the accompanying table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated September 9, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and on compliance.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
Avon, Colorado
September 9, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of the Gunnison County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2021.

Financial Highlights

- The assets of the County's governmental activities exceeded its liabilities at the close of the most recent fiscal year by over $57.14 million (net position). Of this amount, $24.43 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors, which is an increase of $10.42 million in unrestricted net position. The increase is mainly due to the removal of restrictions from the net position of $2.5 million and the revenue over expenditure of roughly $4.97 million heavily due to grant revenues obtained.

- The assets of the County's business-type activities exceeded its liabilities at the close of the most recent fiscal year by over $56.69 million (net position). Of this amount, over $2.76 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors, which is a decrease of $1.73 million, mainly due to road maintenance through the purposeful use of available fund balance.

- The General Fund assets exceeded its liabilities by over $10.87 million (fund balance). Of this amount, $9.15 million (unassigned fund balance) may be used to meet the General Fund's ongoing obligations. This is an increase from last year's unassigned fund balance by $1.94 million. The total fund balance increased by $2.23 million due to the grant funding received to assist in COVID relief operations.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The County has three component units: 1) The Gunnison Valley Hospital and Health Care Center (Discretely presented component unit), 2) the Gunnison County Housing Authority (Blended component unit), and 3) the Gunnison River Valley Local Marketing District (Blended component unit). The latter two entities are treated as a blended component unit, meaning they are treated as funds of the County, because their Boards are the same as the Board of County Commissioners. The Hospital is treated as a discretely presented component unit. Refer to the Hospital's separately issued financial statements.

Government-Wide Financial Statements
The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges, (business-type activities). The governmental activities of the County include general government, judicial, public safety, health and welfare, auxiliary services,

Overview of the Financial Statements (continued)

Government-Wide Financial Statements (continued)

culture and recreation, and public works. The business-type activities of the County include those relating to the airport, water systems, sewer systems, sanitation (landfill), and housing operations.

The government-wide financial statements can be found on pages C1 and C2 of this report.

Fund Financial Statements
A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds
Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. The County's major governmental funds include the General Fund, Road and Bridge Fund, Human Services Fund, Sales Tax Capital Improvement Fund, Airport Construction, and Capital Expenditures Fund. The County also reports a number of non-major governmental funds.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County adopts an annual appropriated budget for all its Funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with this budget.

The basic major governmental fund financial statements can be found on pages C3 through C6.

Proprietary Funds
The County maintains proprietary funds commonly known as enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its airport, water, sewer, sanitation, and housing authority operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the business-type services provided by the County, each of which is considered to be a major fund of the County.

The basic proprietary fund financial statements can be found on pages C7 through C9 of this report.

Fiduciary Funds
Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The fiduciary funds used by the County account for the County Treasurer and the Public Trustee, both of which collect and hold assets on behalf of other individuals and governments.

The basic fiduciary fund financial statements can be found on pages C10 and C11 of this report.

Overview of the Financial Statements (continued)

Notes to the Financial Statements
The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found in Section D of this report.

Other Information
In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the result of activities comparing the budget versus actual.

The combining statements referred to earlier in connection with nonmajor governmental funds and later the internal service and fiduciary funds are presented immediately following the required supplementary information.

Due to the importance of the airport to the health of the county and for transparency purposes, included after the combining statements is a schedule of passenger facility charges collected and expended as reported to the Federal Aviation Administration and the annual Colorado Local Highway Finance Report.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by over $113.83 million at the close of the fiscal year.

Government-wide Financial Analysis
The County's condensed Statement of Net Position along with last fiscal year's numbers is presented for comparison in the table is located on the following page.

The excess of liabilities/deferred inflows of resources over assets/deferred outflows of resources reported on the government-wide Statement of Net Position of $113.83 million at December 31, 2021 results from several factors.

By far the largest portion of the County's net position ($76 million) reflects its Net Invested in Capital Assets (e.g., land buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investments in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the County's net position, ($10.63 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position ($27.2 million) may be used to meet the government's ongoing obligations to citizens and creditors.

Overview of the Financial Statements (continued)

Government-wide Financial Analysis (continued)

At the end of the 1 fiscal year, the County is able to report positive balances in all three categories of net position, first for the government as a whole, and then as separate governmental and business-type activities.

Gunnison County's Net Position

Table 1	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets						
Current and other assets	$ 50,320,077	$ 49,744,686	$ 10,570,978	$ 8,008,044	$ 60,891,055	$ 57,752,730
Capital assets, net	56,177,193	52,521,183	54,940,107	39,189,603	111,117,300	91,710,786
Total Assets	106,497,270	102,265,869	65,511,085	47,197,647	172,008,355	149,463,516
Deferred Outflow of Resources						
Deferred Outflow of Resources	1,068,628	1,135,417	-	-	1,068,628	1,135,417
Total Outflow of Resources	1,068,628	1,135,417	-	-	1,068,628	1,135,417
Total Assets & Deferred Outflow of Resources	107,565,898	103,401,286	65,511,085	47,197,647	173,076,983	150,598,933
Liabilities						
Other liabilities	6,232,701	7,185,552	3,792,239	497,917	10,024,940	7,683,469
Long-term liabilities	31,544,697	33,370,738	5,025,721	4,779,049	36,570,418	38,149,787
Total Liabilities	37,777,398	40,556,290	8,817,960	5,276,966	46,595,358	45,833,256
Deferred Inflow of Resources						
Deferred Inflow of Resources	12,648,297	10,832,630	600	-	12,648,897	10,832,630
Total Inflow of Resources	12,648,297	10,832,630	600	-	12,648,897	10,832,630
Total Liabilities & Deferred Inflow of Resources	50,425,695	51,388,920	8,818,560	5,276,966	59,244,255	56,665,886
Net Position						
Net investment in capital assets	25,045,397	27,755,118	50,953,789	35,784,593	75,999,186	63,539,711
Restricted	7,657,883	10,242,165	2,974,629	3,005,126	10,632,512	13,247,291
Unrestricted	24,436,923	14,015,083	2,764,107	3,130,962	27,201,030	17,146,045
Total Net Position	$ 57,140,203	$ 52,012,366	$ 56,692,525	$ 41,920,681	$ 113,832,728	$ 93,933,047

Overview of the Financial Statements (continued)

Government-wide Financial Analysis

The County's condensed Changes in Net Position along with last fiscal year's numbers are presented for comparison in the following table below.

Governmental activities increased $4,977,614 and the business-type activities increased $14,576,841. Key elements of this increase were as follows:

- Net position as a result of governmental activities increased mainly due to grants received to help the community recover from the COVID pandemic, which it has done so very successfully.

- Net position as a result of business-type activities increased mainly due to grants that the airport fund received for operations and the upgrade of its terminal.

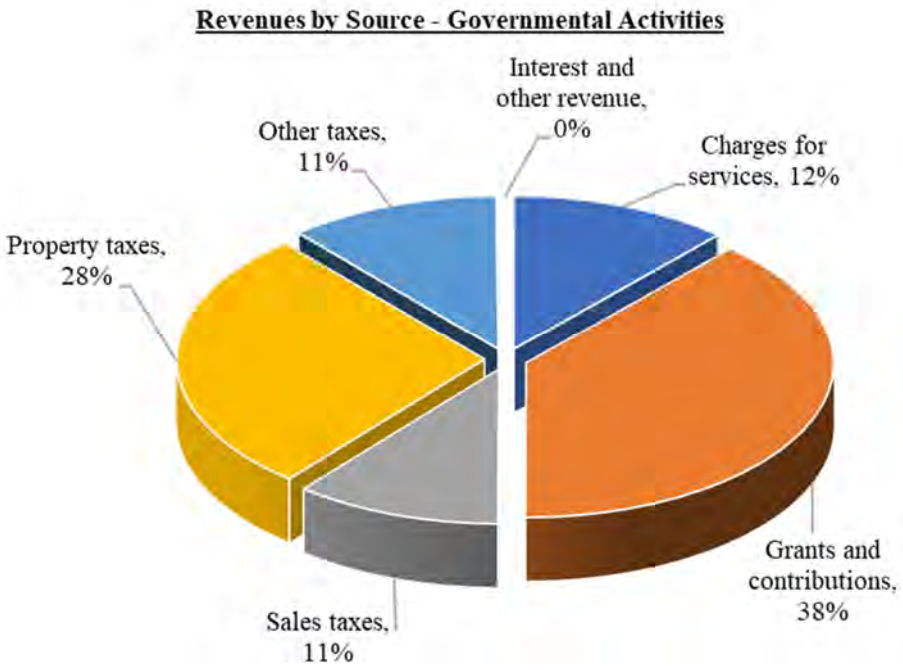
Gunnison County's Changes in Net Position

Table 2	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program Revenues:						
Charges for services	$ 4,459,386	$ 11,396,208	$ 4,456,096	$ 3,770,474	$ 8,915,482	$ 15,166,682
Grants and contributions	14,850,333	8,282,219	16,597,878	2,148,731	31,448,211	10,430,950
General Revenues:						
Sales taxes	4,197,197	3,436,992	-	-	4,197,197	3,436,992
Property taxes	10,746,587	10,089,827	-	-	10,746,587	10,089,827
Other taxes	4,294,700	3,140,086	-	-	4,294,700	3,140,086
Interest and other revenue	(45,955)	459,967	(20,349)	125,291	(66,304)	585,258
Total Revenues	38,502,248	36,805,299	21,033,625	6,044,496	59,535,873	42,849,795
Expenses:						
General government	17,002,310	12,294,916	-	-	17,002,310	12,294,916
Judicial	428,313	425,685	-	-	428,313	425,685
Public safety	4,657,418	5,472,529	-	-	4,657,418	5,472,529
Health and welfare	8,445,115	7,884,139	-	-	8,445,115	7,884,139
Auxiliary services	286,193	267,144	-	-	286,193	267,144
Culture and recreation	(4,633,586)	961,312	-	-	(4,633,586)	961,312
Public works	6,572,529	6,339,861	-	-	6,572,529	6,339,861
Interest on long-term debt	998,442	1,188,060	-	-	998,442	1,188,060
Airport operations	-	-	3,487,506	3,467,059	3,487,506	3,467,059
Sewer	-	-	860,988	816,632	860,988	816,632
Water	-	-	544,128	438,081	544,128	438,081
Landfill	-	-	1,125,533	957,003	1,125,533	957,003
Housing: Assisted Living	-	-	38,063	38,063	38,063	38,063
Housing: Mountain View	-	-	261,222	238,944	261,222	238,944
Total Expenses	33,756,734	34,833,646	6,317,440	5,955,782	40,074,174	40,789,428
Excess of revenues over expenses	4,745,514	1,971,653	14,716,185	88,714	19,461,699	2,060,367
Transfers	179,344	(267,206)	(179,344)	267,206	-	-
Gain on disposals	52,756	240,915	40,000	-	92,756	240,915
Extraordinary items	-	-	-	-	-	-
Change in Net Position	4,977,614	1,945,362	14,576,841	355,920	19,554,455	2,301,282
Net Position - Beginning	52,012,366	52,221,461	41,920,681	41,759,764	93,933,047	93,981,225
Prior period adjustment	150,223	(2,154,457)	195,003	(195,003)	345,226	(2,349,460)
Net Position - Ending	$ 57,140,203	$ 52,012,366	$ 56,692,525	$ 41,920,681	$ 113,832,728	$ 93,933,047

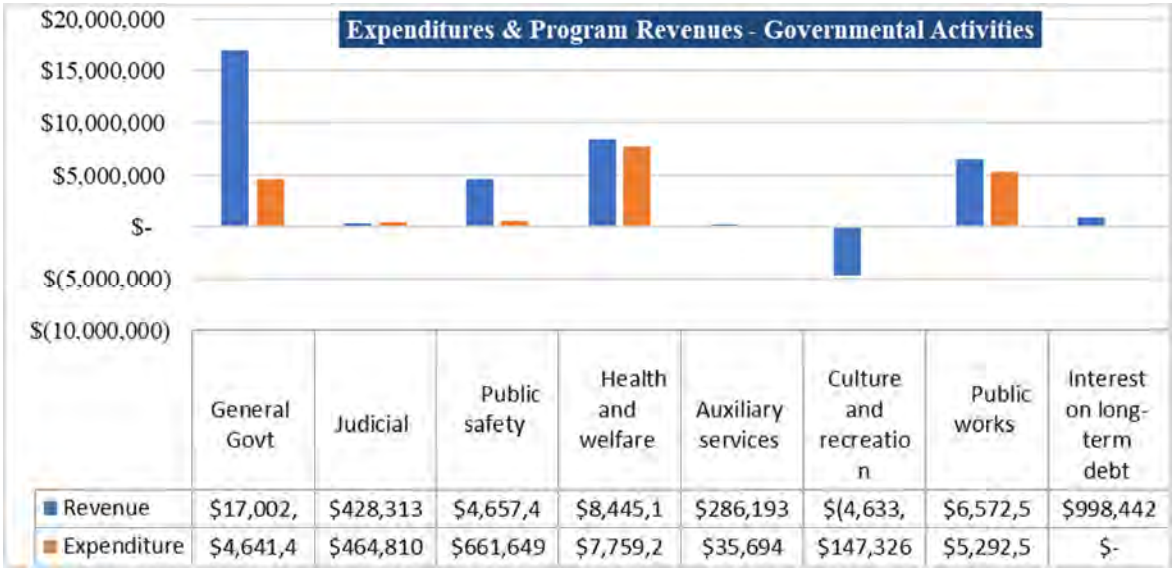
Overview of the Financial Statements (continued)

Government-wide Financial Analysis (continued)

Governmental Activities
The County's governmental activities' revenues source distribution is presented below.



The County's governmental activities' program expenses and program revenues are presented below.



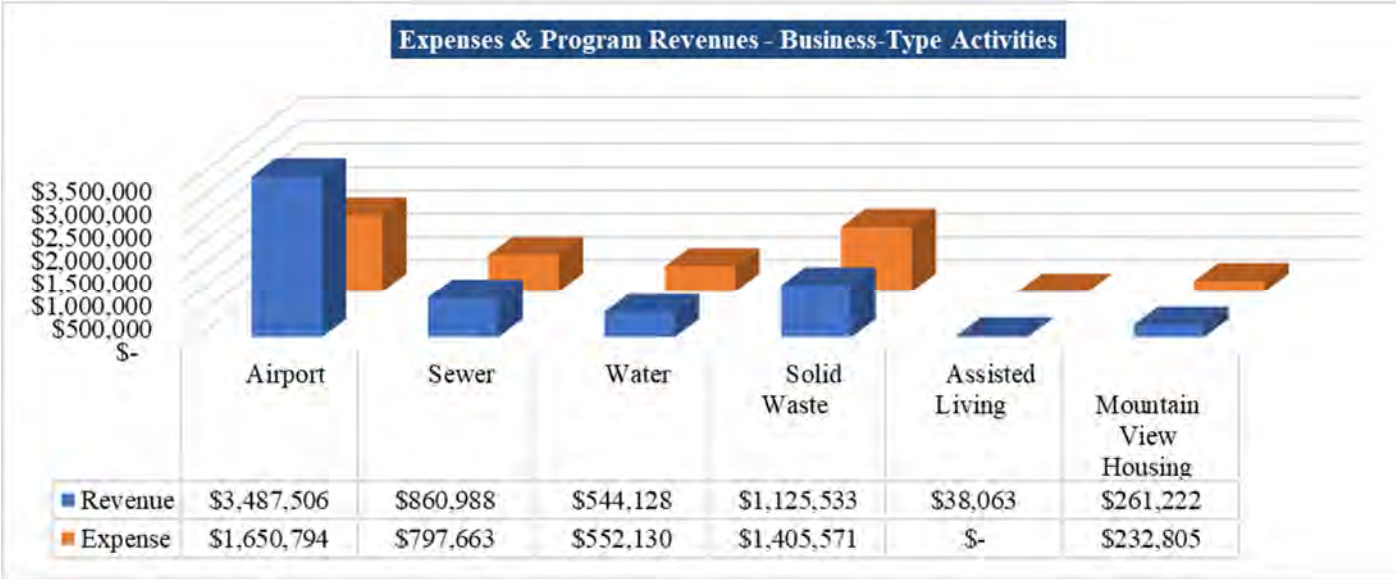
	General Govt	Judicial	Public safety	Health and welfare	Auxiliary services	Culture and recreation	Public works	Interest on long-term debt
Revenue	$17,002,	$428,313	$4,657,4	$8,445,1	$286,193	$(4,633,	$6,572,5	$998,442
Expenditure	$4,641,4	$464,810	$661,649	$7,759,2	$35,694	$147,326	$5,292,5	$-

Overview of the Financial Statements (continued)

Government-wide Financial Analysis (continued)

Business-Type Activities
The County's Business-type activities' revenues source distribution is presented below.

The County's business-type activities' program expenses and program revenues are presented below.



	Airport	Sewer	Water	Solid Waste	Assisted Living	Mountain View Housing
Revenue	$3,487,506	$860,988	$544,128	$1,125,533	$38,063	$261,222
Expense	$1,650,794	$797,663	$552,130	$1,405,571	$-	$232,805

Overview of the Financial Statements (continued)

Financial Analysis of the County's Funds (continued)

General Fund
The General Fund is the chief operating fund of the County. The General Fund assets exceeded its liabilities by over $10.87 million (fund balance). Of this amount, $6.55 million ($9.15 unassigned fund balance of which $2.6 million is internally recognized as the portion for contingency) may be used to meet the General Fund's ongoing obligations. This is an increase from last year's unassigned fund balance by $1.94 million. The total fund balance increased by $2.23 million due to the grant funding received to assist in COVID relief operations.

Proprietary Funds: The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The County's proprietary funds increased net position by $14.57 million, mainly due to grant funding for the airport terminal renovation project.

General Fund Budgetary Highlights

The General Fund expenditure budget was amended during the year, where actual expenditures were $2 million less than the amended budget. Some of the key changes this fiscal year for this increase were:

- Public and health services budgeted but not expected to be fully utilized this fiscal year
- Contingency funding budgeted was not used, no continuation of the pandemic emergency funding was needed.

Capital Asset and Debt Administration

Capital Assets

The County's capitalization policy pertains to assets with a purchase value of $5,000 or greater. Assets of lesser value are treated as operational expenditures.

Gunnison County's Capital Assets
(Net of Depreciation)

Table 3	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2019
Construction-in-progress	$ 5,476,741	$ 1,473,279	$ 18,534,577	$ 1,695,271	$ 24,011,318	$ 3,168,550
Land	3,754,744	3,754,744	11,332,117	11,332,117	15,086,861	15,086,861
Buildings	36,867,254	36,399,578	4,752,311	4,240,109	41,619,565	40,639,687
Improvements other than building	1,340,745	585,174	13,874,904	15,538,867	15,215,649	16,124,041
Infrastructure	4,031,206	5,227,247	4,379,602	4,708,712	8,410,808	9,935,959
Machinery & Equipment	4,706,503	5,081,161	2,066,596	1,674,527	6,773,099	6,755,688
	$ 56,177,193	$ 52,521,183	$ 54,940,107	$ 39,189,603	$ 111,117,300	$ 91,710,786

The County's capital assets for its governmental and business-type activities amounts to $111.12 million. This investment in capital assets includes land, buildings and system improvements, and machinery and equipment net of depreciation. The total increase in the County's net investment in capital assets for the current fiscal year was $19,406,514 or 21.2%, due to the ongoing airport terminal project.

Additional information as well as a detailed classification of the County's net capital assets can be found in the Notes to the Financial Statement in Section D of this report.

Capital Asset and Debt Administration (continued)

Debt Administration

At the end of the current fiscal year, the County had total contractually obligated long-term debt of $33.21 million, a decrease of $648,129, or -1.9%.

Long-term debt for the Governmental activities decreased by $1.2 million, or -4.0%. This decrease was due to standard debt service payment activity.

Long-term debt for the Business-Type activities increased by $581,334, or 17.1%. This increase was mainly due the identification of capital leases for equipment and an airport building.

The details of the change in debt from last fiscal year are as indicated:

Gunnison County's Long-Term Debt (not including accrued nor unamortized activity)

Table 4	2021	2020	Change
Governmental			
Certificates of Participation	$ 25,675,000	$ 26,615,000	$ (940,000)
Capital Lease	3,548,817	3,838,280	(289,463)
	29,223,817	30,453,280	(1,229,463)
Business-Type			
Revenue Bonds	3,107,361	2,476,040	631,321
Capital Lease	878,949	928,936	(49,987)
	3,986,310	3,404,976	581,334
	$ 33,210,127	$ 33,858,256	$ (648,129)

Additional information as well as a detailed classification of the County's total long-term liabilities can be found in the Notes to the Financial Statements in section D of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- In 2021, sales tax, property tax collection, local marketing district tax (hotel/motel tax) revenues, building permits, and airport passenger enplanements set County records. All of these strongly indicate the fiscal and economic health of the County. The 2021 compared to 2020 growth rates are:
    - Sales tax revenues increased by 23.65%; property tax revenues increased by 6.51%; local marketing district tax revenues increased by 11.38%, building permit values increased by 100%, and airport passenger enplanements increased by 35.65%.
        - All of these are the highest ever in the County's history

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Gunnison County, County Chief Financial Officer, 200 E. Virginia Avenue, Gunnison, CO 81230.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Gunnison County
Statement of Net Position
December 31, 2021

	Primary Government			Discrete Component Unit
	Governmental Activities	Business-type Activities	Total	Hospital
ASSETS				
Cash and investments - Unrestricted	$ 24,992,330	$ 5,550,481	$ 30,542,811	$ 27,770,202
Cash and investments - Restricted				
Accounts, taxes, and other receivables	11,033,155	248,608	11,281,763	7,619,899
Prepaids	356,190	21,029	377,219	1,816,147
Inventory	2,242,000	27,608	2,269,608	2,361,633
Other				209,112
Internal balances	4,291,685	(4,291,685)	-	-
Restricted Assets:				
Cash and investments	4,540,700	2,489,628	7,030,328	41,922,785
Intergovernmental receivable	2,864,017	6,525,308	9,389,325	-
Total current assets	50,320,077	10,570,977	60,891,054	81,699,778
Capital Assets:				
Capital assets, not depreciated	9,231,486	29,866,694	39,098,180	-
Capital assets, net	46,945,708	25,073,413	72,019,121	42,405,854
Total capital assets	56,177,194	54,940,107	111,117,301	42,405,854
Total non-current assets	56,177,194	54,940,107	111,117,301	42,405,854
Total Assets	106,497,271	65,511,084	172,008,355	124,105,632
DEFERRED OUTFLOW OF RESOURCES				
Deferred refunding costs	1,068,628	-	1,068,628	-
Total Deferred Outflows of Resources	1,068,628	-	1,068,628	-
LIABILITIES				
Accounts payable	1,213,519	2,265,696	3,479,215	3,042,503
Accrued liabilities	367,461	890,090	1,257,551	5,201,263
Retainage payable	339,354	-	339,354	-
Deposits	760,955	-	760,955	-
Accrued interest	145,640	76,215	221,855	-
Unearned grant revenue	1,321,191	-	1,321,191	4,594,314
Due within one year:				
Accrued compensated absences	571,542	74,321	645,863	-
Leases	423,040	400,621	823,661	-
Bonds	-	58,613	58,613	1,115,000
Certificates of participation	1,090,000	-	1,090,000	-
Loans	-	26,682	26,682	-
Total current liabilities	6,232,702	3,792,238	10,024,940	13,953,080
Non-current Liabilities:				
Due in more than one year:				
Accrued compensated absences	857,313	111,493	968,806	-
Leases	3,125,777	478,335	3,604,112	-
Bonds	-	2,341,674	2,341,674	20,790,000
Certificates of participation	27,561,607	-	27,561,607	-
Landfill closure and postclosure costs	-	1,413,826	1,413,826	-
Loans	-	680,393	680,393	-
Total non-current liabilities	31,544,697	5,025,721	36,570,418	20,790,000
Total Liabilities	37,777,399	8,817,959	46,595,358	34,743,080
DEFERRED INFLOW OF RESOURCES				
Grant revenue	1,693,722	-	1,693,722	-
Property taxes	10,954,575	600	10,955,175	-
Total Deferred Inflows of Resources	12,648,297	600	12,648,897	-
NET POSITION				
Net investment in capital assets	28,796,529	50,953,789	79,750,318	21,682,999
Restricted for:				
Emergencies	998,000	-	998,000	2,186,333
Debt service	-	-	-	2,928,984
Other purposes	6,659,883	2,489,628	9,149,511	-
Unrestricted	20,685,791	3,249,108	23,934,899	62,564,236
Total Net Position	$ 57,140,203	$ 56,692,525	$ 113,832,728	$ 89,362,552

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Statement of Activities
For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Business-type Activities	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Total	Discrete Component Unit: Hospital	Total
Primary Government									
Governmental Activities:									
General government	$ 10,967,405	$ 3,453,105	$ 319,709	$ 397,645	$ (6,796,946)		$ (6,796,946)		$ (6,796,946)
Judicial	428,313	-	-	-	(428,313)		(428,313)		(428,313)
Public safety	4,897,586	174,527	487,122	-	(4,235,937)		(4,235,937)		(4,235,937)
Health and welfare	8,445,115	446,282	7,312,971	-	(685,862)		(685,862)		(685,862)
Auxiliary services	286,193	35,694	-	-	(250,499)		(250,499)		(250,499)
Culture and recreation	1,001,046	28,392	118,934	-	(853,720)		(853,720)		(853,720)
Public works	6,732,634	321,386	4,971,182	-	(1,440,066)		(1,440,066)		(1,440,066)
Interest on long-term debt	998,442	-	-	-	(998,442)		(998,442)		(998,442)
Total Governmental Activities	33,756,734	4,459,386	13,209,918	397,645	(15,689,785)		(15,689,785)		(15,689,785)
Business-type Activities:									
Airport	3,487,506	1,650,794	-	16,415,011		14,578,299	14,578,299		$ 14,578,299
Sewer	860,988	797,663	-	-		(63,325)	(63,325)		(63,325)
Water	544,128	433,864	-	118,266		8,002	8,002		8,002
Landfill	1,125,533	1,340,970	64,601	-		280,038	280,038		280,038
Housing	299,285	232,805	-	-		(66,480)	(66,480)		(66,480)
Total Business-type Activities	6,317,440	4,456,096	64,601	16,533,277		14,736,534	14,736,534		14,736,534
Total Primary Government	$ 40,074,174	$ 8,915,482	$ 13,274,519	$ 16,930,922	$ (15,689,785)	$ 14,736,534	$ (953,251)		$ (953,251)
Component Unit:									
Hospital	71,207,766	70,522,453	8,478,145	-				7,792,832	7,792,832
General Revenues and Transfers:									
Taxes:									
Property taxes					$ 10,746,587	$ -	$ 10,746,587	$ 856,395	11,602,982
Specific ownership taxes					807,166	-	807,166	-	807,166
Sales taxes					4,197,197	-	4,197,197	-	4,197,197
Marketing and promotion taxes					3,463,800	-	3,463,800	-	3,463,800
Other taxes					23,734	-	23,734	-	23,734
Investment earnings					(45,955)	(20,349)	(66,304)	194,562	128,258
Grants and contributions not restricted to specific programs					1,242,770	-	1,242,770	-	1,242,770
Miscellaneous									-
Transfers					179,344	(179,344)	-	-	-
Gain on asset disposals					52,756	40,000	92,756	(47,367)	45,389
Total General Revenues and Transfers					20,667,399	(159,693)	20,507,706	1,003,590	21,511,296
Change in Net Position					4,977,614	14,576,841	19,554,455	8,796,422	29,304,128
Net Position - Beginning of Year					52,012,366	41,920,681	93,933,047	80,566,130	174,499,177
Prior period adjustment					150,223	195,003	345,226	-	345,226
Net Position - End of Year					$ 57,140,203	$ 56,692,525	$ 113,832,728	$ 89,362,552	$ 203,803,305

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

Gunnison County, Colorado
Governmental Funds
Balance Sheet
December 31, 2021

	General Fund	Road and Bridge Fund	Human Services Fund	Sales Tax Capital Improvement Fund	Capital Expenditures Fund	Non-major Governmental Funds	Total Governmental Funds
ASSETS & DEFERRED OUTFLOWS OF RESOURCES							
Cash and investments	7,787,869	3,125,708	419,580	4,014,934	241,577	4,471,958	20,061,626
Accounts receivable	10,601,920	53,502	358,333	-	-	15,207	11,028,962
Prepaids	281,641	-	-	-	-	33,786	315,427
Due from other governments	224,437	214,367	208,646	907,853	425,891	882,823	2,864,017
Due from other funds, net	3,649,653	-	-	-	1,695,755	635,292	5,980,700
Restricted assets:							
Cash and investments	438,973	-	-	-	4,090,486	11,241	4,540,700
Intergovernmental receivable	-	-	-	-	-	1,745,053	1,745,053
Total Assets	22,984,493	3,393,577	986,559	4,922,787	6,453,709	7,795,360	46,536,485
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE							
Liabilities:							
Accounts payable	257,722	30,542	10,516	300,815	469,412	47,933	1,116,940
Accrued liabilities	72,987	79,870	7,120	-	-	16,482	176,459
Retainage payable	-	-	-	-	339,355	-	339,355
Deposits	447,099	302,856	-	-	-	11,000	760,955
Unearned grant revenue	742,823	-	246,418	-	-	331,950	1,321,191
Due to other funds, net	-	473,698	23,172	1,567,829	-	29,424	2,094,123
Total Liabilities	1,520,631	886,966	287,226	1,868,644	808,767	436,789	5,809,023
Deferred Inflow of Resources:							
Deferred grant revenue	-	-	-	-	1,693,722	-	1,693,722
Unavailable property tax revenue	10,587,730	-	366,845	-	-	-	10,954,575
Total Deferred Inflow of Resources	10,587,730	-	366,845	-	1,693,722	-	12,648,297
FUND BALANCES							
Non-spendable:							
Prepaids	281,641	-	-	-	-	33,786	315,427
Inventory	-	-	-	-	-	1,745,053	1,745,053
Spendable:							
Restricted:	998,000	2,506,611	332,488	3,054,143	3,951,220	3,523,828	14,366,290
Committed:	438,973	-	-	-	-	1,151,153	1,590,126
Assigned:	-	-	-	-	-	904,751	904,751
Unassigned	9,157,518	-	-	-	-	-	9,157,518
Total Fund Balances	10,876,132	2,506,611	332,488	3,054,143	3,951,220	7,358,571	28,079,165
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	22,984,493	3,393,577	986,559	4,922,787	6,453,709	7,795,360	46,536,485

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2021

Total Governmental Fund Balances		28,079,165
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. However, in the Statement of Net Position, the cost of those assets are capitalized and expensed over their estimated lives through annual depreciation expense.		
Cost of capital assets	104,961,639	
Less accumulated depreciation	(48,784,445)	
		56,177,194
Internal service funds are used by management to charge the costs of the motor pool, equipment costs and health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position. This represents the net equity of the internal service funds less the capital assets and long-term liabilities which are included in this reconciliation.		5,590,135
Long-term liabilities, including leases payable, bonds payable, compensated absences, and interest payable are not due and payable in the current period and, therefore, are not reported in the funds. The following liabilities are are reported in the government-wide Statement of Net Position.		
Accrued compensated absences	(1,428,855)	
Certificates of Participation	(28,651,607)	
Leases	(3,548,817)	
Accrued interest	(145,640)	
Unamortized deferred debt refunding costs	1,068,628	
		(32,706,291)
Net Position of Governmental Activities		57,140,203

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
December 31, 2021

	General Fund	Road and Bridge Fund	Human Services Fund	Sales Tax Capital Improvement Fund	Capital Expenditures Fund	Non-major Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	10,868,797	282,509	358,322	3,587,333	-	4,141,523	19,238,484
Licenses and permits	1,175,549	-	-	-	-	-	1,175,549
Intergovernmental	1,480,631	4,881,318	5,574,260	-	989,544	1,264,657	14,190,410
Charges for services	2,229,948	158,312	-	-	-	189,219	2,577,479
Fines and forfeitures	-	-	-	3,438	-	31,432	34,870
Investment income	(18,551)	(9,538)	(1,081)	(9,326)	2,016	(9,475)	(45,955)
Contributions	143,212	-	738	-	397,645	254,589	796,184
Miscellaneous	224,279	159,853	3,457	7,004	-	140,631	535,224
Total Revenues	16,103,865	5,472,454	5,935,696	3,588,449	1,389,205	6,012,576	38,502,245
Expenditures:							
General government	7,465,952	-	-	69,775	6,695,262	2,620,716	16,851,705
Judicial	428,313	-	-	-	-	-	428,313
Public safety	4,533,532	-	-	-	-	-	4,533,532
Health and welfare	848,346	-	5,780,108	-	-	1,703,894	8,332,348
Auxiliary services	287,137	-	-	-	-	-	287,137
Culture and recreation	344,083	-	-	-	-	566,524	910,607
Public works	186,357	5,349,960	-	-	-	-	5,536,317
Debt service	-	-	-	384,269	-	2,002,751	2,387,020
Total Expenditures	14,093,720	5,349,960	5,780,108	454,044	6,695,262	6,893,885	39,266,979
Excess (Deficiency) of Revenues Over Expenditures	2,010,145	122,494	155,588	3,134,405	(5,306,057)	(881,309)	(764,734)
Other Financing Sources (Uses):							
Transfers in	800,186	82,158	-	-	-	2,850,761	3,733,105
Transfers (out)	(573,985)	(332,185)	(108,687)	(2,267,829)	-	(176,829)	(3,459,515)
Sale of capital assets	-	-	-	-	-	52,756	52,756
Total Other Financing Sources (Uses)	226,201	(250,027)	(108,687)	(2,267,829)	-	2,726,688	326,346
Net Change in Fund Balances	2,236,346	(127,533)	46,901	866,576	(5,306,057)	1,845,379	(438,388)
Fund Balances - Beginning of Year	8,639,786	2,634,144	285,587	2,187,567	9,257,277	5,513,192	28,517,553
Fund Balances - End of Year	10,876,132	2,506,611	332,488	3,054,143	3,951,220	7,358,571	28,079,165

The accompanying notes are an integral part of these financial statements.

Gunnison County
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2021

Net Changes In Fund Balances - Total Governmental Funds		(438,388)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period for all governmental activities excluding internal service funds which is shown separately below:		
Depreciation expense	(2,704,784)	
Capital outlay	6,859,328	
		4,154,544
The internal service funds are used by management to charge the costs of the motor pool, equipment costs and health insurance to individuals funds. The net revenue of these funds is reported with governmental activities in the Statement of Activities.		(246,797)
Capitalization of bond premiums is recognized as a liability in Statement of Net Position but is recognized over time in the Statement of Activities:		
Amortization expense		111,212
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		1,225,362
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Details of these items are as follows:		
Change in accrued compensated absences	167,388	
Change in accrued interest	4,293	
		171,681
Change in Net Position of Governmental Activities		4,977,614

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Proprietary Funds
Statement of Net Position
December 31, 2021

	Business-type Activities - Enterprise Funds							Governmental Activities - Internal Service Funds
	Airport Operations Fund	Gunnison County Sewer Fund	Gunnison County Water Fund	Landfill Operations Fund	Gunnison County Housing Auth. Assisted Lvg.	Gunnison County Housing Auth. Mtn. View	Totals	
Assets:								
Current Assets:								
Cash and investments - Unrestricted	2,710,359	1,558,439	812,043	420,508	6,092	43,040	5,550,481	4,930,704
Cash and investments - Restricted	267,550	96,136	78,496	1,957,678	-	89,768	2,489,628	-
Accounts receivable, net of allowance for uncollectible accounts where applicable	103,988	62,840	20,080	56,564	-	5,136	248,608	4,193
Due from other governments	6,525,308	-	-	-	-	-	6,525,308	-
Prepaid expenses	20,274	105	-	650	-	-	21,029	40,763
Due from other funds	-	3,435	-	-	-	-	3,435	405,108
Inventory, at cost	-	-	-	27,608	-	-	27,608	496,947
Total Current Assets	9,627,479	1,720,955	910,619	2,463,008	6,092	137,944	14,866,097	5,877,715
Non-current Assets:								
Construction-in-progress	18,534,578	-	-	-	-	-	18,534,578	-
Land, property and equipment	60,919,326	7,387,560	10,200,661	1,502,085	2,037,513	1,830,594	83,877,739	21,182,814
Less accumulated depreciation	(31,665,555)	(4,862,394)	(8,105,663)	(482,180)	(770,772)	(1,585,646)	(47,472,210)	(13,211,242)
Total Non-current Assets	47,788,349	2,525,166	2,094,998	1,019,905	1,266,741	244,948	54,940,107	7,971,572
Total Assets	57,415,828	4,246,121	3,005,617	3,482,913	1,272,833	382,892	69,806,204	13,849,287
Liabilities:								
Current Liabilities:								
Accounts payable	2,164,809	57,428	3,052	29,307	-	11,100	2,265,696	96,579
Accrued liabilities	850,852	11,336	3,248	14,360	-	86,516	966,312	191,001
Leases, due within one year	166,088	-	-	-	-	-	166,088	
Due to other funds	4,252,931	-	6,451	27,917	-	7,821	4,295,120	-
Debt obligations, due within one year	56,700	36,545	34,986	246,657	-	19,261	394,149	173,463
Total Current Liabilities	7,491,380	105,309	47,737	318,241	-	124,698	8,087,365	461,043
Non-current Liabilities:								
Accrued compensated absences	85,049	-	8,258	18,186	-	-	111,493	47,008
Loans	-	-	4,634	-	-	675,759	680,393	-
Leases	187,383	-	-	290,945	-	-	478,328	-
Revenues bonds	-	1,374,651	967,023	-	-	-	2,341,674	-
Landfill closure and postclosure costs	-	-	-	1,413,826	-	-	1,413,826	-
Total Non-current Liabilities	272,432	1,374,651	979,915	1,722,957	-	675,759	5,025,714	47,008
Total Liabilities	7,763,812	1,479,960	1,027,652	2,041,198	-	800,457	13,113,079	508,051
Deferred Inflows of Resources								
Deferred revenue	600	-	-	-	-	-	600	-
Total Deferred Inflows of Resources	600	-	-	-	-	-	600	-
Net Position:								
Net investment in capital assets	47,788,349	1,113,970	1,093,860	494,427	1,266,741	(450,072)	51,307,275	7,829,447
Restricted	267,550	96,136	78,496	1,957,678	-	89,768	2,489,628	-
Unrestricted	1,595,517	1,556,055	805,609	(1,010,390)	6,092	(57,261)	2,895,622	5,511,789
Total Net Position	49,651,416	2,766,161	1,977,965	1,441,715	1,272,833	(417,565)	56,692,525	13,341,236

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds							Governmental Activities - Internal Service Funds
	Airport Operations Fund	Gunnison County Sewer Fund	Gunnison County Water Fund	Landfill Operations Fund	Gunnison County Housing Auth. Assisted Lvg.	Gunnison County Housing Auth. Mtn. View	Totals	
Operating Revenues:								
Rent, net	621,364	-	-	-	-	230,836	852,200	2,108,593
Charges and fees	652,732	797,294	375,159	1,203,253	-	-	3,028,438	946,754
Other	376,699	369	58,714	137,705	-	1,969	575,456	2,421,270
Total Operating Revenues	1,650,795	797,663	433,873	1,340,958	-	232,805	4,456,094	5,476,617
Operating Expenses:								
Operations and maintenance	1,063,266	580,318	308,566	1,003,062	-	189,630	3,144,842	4,668,594
Administration	279,715	-	83,369	-	-	-	363,084	232,606
Depreciation and amortization	2,128,616	220,898	129,986	108,061	38,063	52,814	2,678,438	720,176
Total Operating Expenses	3,471,597	801,216	521,921	1,111,123	38,063	242,444	6,186,364	5,621,376
Operating Income (Loss)	(1,820,802)	(3,553)	(88,048)	229,835	(38,063)	(9,639)	(1,730,270)	(144,759)
Non-operating Revenues (Expenses):								
Gain (loss) on disposal of capital assets	-	-	-	40,000	-	-	40,000	8,485
Grant revenue	16,415,011	-	118,266	64,601	-	-	16,597,878	-
Investment revenue	(8,171)	(3,799)	(2,410)	(5,969)	-	-	(20,349)	(12,380)
Interest expense	(15,909)	(59,772)	(22,207)	(14,410)	-	(18,778)	(131,076)	(3,897)
Total Non-operating Revenues (Expenses)	16,390,931	(63,571)	93,649	84,222	-	(18,778)	16,486,453	(7,792)
Income (Loss) Before Contributions and Transfers	14,570,129	(67,124)	5,601	314,057	(38,063)	(28,417)	14,756,183	(152,551)
Transfers In	-	-	31,431	-	-	-	31,431	144,500
Transfers (Out)	(66,928)	(48,939)	(16,596)	(78,312)	-	-	(210,775)	(238,746)
Change in Net Position	14,503,201	(116,063)	20,436	235,745	(38,063)	(28,417)	14,576,839	(246,797)
Total Net Position - Beginning of Year	35,148,215	2,882,224	1,957,529	1,010,965	1,310,896	(389,148)	41,920,681	13,437,810
Prior year adjustment	-	-	-	195,005	-	-	195,005	150,223
Total Net Position - End of Year	49,651,416	2,766,161	1,977,965	1,441,715	1,272,833	(417,565)	56,692,525	13,341,236

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds							Governmental Activities - Internal Service Funds
	Airport Operations Fund	Gunnison County Sewer Fund	Gunnison County Water Fund	Landfill Operations Fund	Gunnison County Housing Auth. Assisted Lvg.	Gunnison County Housing Auth. Mtn. View	Totals	
Cash Flows from Operating Activities:								
Cash received from charges for services	(5,040,110)	790,782	400,788	1,431,646	-	225,700	(2,191,194)	-
Cash received for interfund services provided	-	-	-	-	-	-	-	4,617,338
Cash received from other sources	376,698	369	58,714	137,705	-	1,969	575,455	946,754
Cash payments to vendors for goods and services	2,408,831	(550,770)	(283,438)	(550,260)	-	(177,682)	846,681	(3,715,583)
Cash payments to employees for services	(830,243)	(48,194)	(123,477)	(414,805)	-	-	(1,416,719)	(1,061,448)
Net Cash Provided (Used) by Operating Activities	(3,084,824)	192,187	52,587	604,286	-	49,987	(2,185,777)	787,061
Cash Flows from Non-capital Financing Activities:								
Transfers from other funds	4,156,174	-	49,185	380	3,041	-	4,208,780	-
Transfers (to) other funds	-	(66,837)	-	-	-	(2,566)	(69,403)	(228,320)
Net Cash Provided (Used) by Non-capital Financing Activities	4,156,174	(66,837)	49,185	380	3,041	(2,566)	4,139,377	(228,320)
Cash Flows from Capital and Related Financing Activities:								
Capital grants	16,415,011	-	118,266	64,601	-	-	16,597,878	-
Interest paid on debt	(15,907)	(59,772)	(22,207)	(14,409)	-	(18,768)	(131,063)	(3,897)
Principal paid on loans and leases	353,471	(35,039)	(28,659)	352,471	-	(60,987)	581,257	146,119
Purchase of capital assets	(17,755,068)	-	-	(430,208)	-	-	(18,185,276)	(294,614)
Cash from sale of assets	-	-	-	(8,662)	-	-	(8,662)	81,456
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,002,493)	(94,811)	67,400	(36,207)	-	(79,755)	(1,145,866)	(70,936)
Cash Flows from Investing Activities:								
Cash from investment income	(8,171)	(3,800)	(2,410)	(5,969)	-	-	(20,350)	(12,380)
Net Cash Provided (Used) by Investing Activities	(8,171)	(3,800)	(2,410)	(5,969)	-	-	(20,350)	(12,380)
Net Increase (Decrease) in Cash	60,686	26,739	166,762	562,490	3,041	(32,334)	787,384	475,425
Cash - Beginning of Year	2,917,223	1,627,836	723,777	1,815,696	3,051	165,142	7,252,725	4,455,279
Cash - End of Year	2,977,909	1,654,575	890,539	2,378,186	6,092	132,808	8,040,109	4,930,704
Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:								
Operating income (loss)	(1,820,802)	(3,553)	(88,048)	229,835	(38,063)	(9,639)	(1,730,270)	(144,759)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation and amortization	2,128,616	220,898	129,986	108,061	38,063	52,814	2,678,438	720,176
Changes in assets and liabilities:								
(Increase) decrease in accounts receivable	(6,314,809)	(6,511)	25,630	228,393	-	(5,144)	(6,072,441)	87,474
(Increase) decrease in prepaid expenses	(1,419)	-	-	-	-	-	(1,419)	(3,092)
(Increase) decrease in inventory	-	-	-	(20,427)	-	-	(20,427)	224,751
Increase (decrease) in accounts payable	2,069,638	(17,085)	(18,513)	94,027	-	11,174	2,139,241	(46,022)
Increase (decrease) in accrued liabilities	843,428	(1,562)	(2,684)	(35,491)	-	782	804,473	6,157
Increase (decrease) in deferred revenues	600	-	-	-	-	-	600	-
Increase (decrease) in compensated absences	9,924	-	6,216	(112)	-	-	16,028	(57,624)
Net Cash Provided (Used) by Operating Activities	(3,084,824)	192,187	52,587	604,286	-	49,987	(2,185,777)	787,061

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2021

	Custodial Fund
Assets	
Cash and investments	8,009,185
Accounts receivable	8,421
Taxes receivable for other governments	40,142,237
Total Assets	48,159,843
Liabilities	
Due to other governments	7,228,855
Total Liabilities	7,228,855
Deferred Inflow of Resources	
Property tax revenue	40,142,237
Total Deferred Inflow of Resources	40,142,237
Net Position	
Restricted for:	
Individuals, organizations, and other governments	788,751
Total Net Position	788,751

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
December 31, 2021

	Custodial Fund
Additions	
Taxes collected for other governments	36,823,800
Public trustee activity	343,830
Miscellaneous	21,094,291
Total Additions	58,261,921
Deductions	
Taxes disbursed	40,355,691
Public trustee disbursements	286,294
Funds held for others	2,963,336
Miscellaneous	14,628,079
Total Deductions	58,233,400
Net Increase (Decrease) in Fiduciary Net Position	28,521
Net Position - Beginning of the Year	760,230
Net Position - End of the Year	788,751

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

Gunnison County (the "County") is a statutory county located in western Colorado. An elected Board of Commissioners is responsible for setting policy, appointing administrative personnel and the adoption of an annual budget in accordance with state statutes. The County's operations include sheriff protection, health and human services, culture and recreation, road maintenance, an airport, water and sewer services, a housing administration, and a landfill.

The County's financial statements are prepared in accordance with generally accepted accounting principles ("GAAP"). The Governmental Accounting Standards Board ("GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP used by the County are discussed below.

A. Reporting Entity

The reporting entity consists of (a) the primary government; i.e., the County, and (b) organizations for which the County is financially accountable. The County is considered financially accountable for legally separate organizations if it is able to appoint a voting majority of an organization's governing body and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the County. Consideration is also given to other organizations which are fiscally dependent; i.e., unable to adopt a budget, levy taxes, or issue debt without approval by the County. Organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete are also included in the reporting entity.

The financial statements of component units have been included in the financial reporting entity either as blended or discretely presented component units.

1. Blended Component Units

The Gunnison County Housing Authority (the "Housing Authority") - Gunnison Senior Housing Project, an entity legally separate from the County, is governed by the Gunnison County Board of County Commissioners and the Board of County Commissioners can appoint the Housing Authority Board of Directors. For financial reporting purposes, the Authority is reported as if it was part of the County's operations because its purpose is to finance and provide low income senior housing to the citizens of the County.

In 2003, the County's electorate approved the creation of the Gunnison River Valley Local Marketing District (the "District"). The District was created for the organization, promotion, marketing, and management of public events; activities in support of business recruitment, management and development; and coordinating tourism promotion activities within the District's boundaries. The County's Board of County Commissioners sits as *ex officio* as the District's Board. For financial reporting purposes, the District is reported as a blended component unit and resembles the reporting for other special revenue funds. The County has operational responsibility for the District.

I. Summary of Significant Accounting Policies (continued)

A. Reporting Entity (continued)

2. Discretely Presented Component Unit

The component unit columns in the combined financial statements include the financial data of the County's discretely presented component unit. This unit is reported in a separate column to emphasize that it is legally separate from the County.

The Gunnison Valley Hospital and Health Care Center - The Gunnison Valley Hospital and Health Care Center Board are appointed by the County, and are fiscally dependent, and a financial burden, on the County because they cannot issue debt without the approval of the County, and its operational and capital budgets and its annual property tax mill levy are approved by the County. The completed financial statements of the Hospital and Health Care Center can be obtained directly from their administrative office at:

Administrative Office
Gunnison Valley Hospital
214 East Denver Avenue
Gunnison, CO 81230

3. Intergovernmental Agreements

The County has entered into various governmental agreements that do not meet the criteria for inclusion in these financial statements as component units or as joint ventures.

The County receives funding from local, state, and federal government sources and must comply with all requirements of these funding sources. However, the County is not included in any other governmental reporting entity.

B. Government-wide and Fund Financial Statements

The County’s basic financial statements include both government-wide (financial activities of the overall County, except for fiduciary activities) and fund financial statements (reporting the County’s individual funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or part by fees charged to external parties.

1. Government-wide Financial Statements

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The County’s net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position.

I. Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Financial Statements (continued)

1. Government-wide Financial Statements (continued)

The government-wide Statement of Activities reports both the gross and net cost of each of the County's non-fiduciary functions (e.g., public safety, culture and recreation, etc.) and business-type activities (e.g., water, sewer, landfill, etc.). The functions are also supported by general government revenues (property and sales taxes, intergovernmental revenue, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The government-wide focus is on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

2. Fund Financial Statements

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The fund focus is on current available resources and budget compliance.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The *Road and Bridge Fund* accounts for the County's share of state revenues that are legally restricted for the maintenance of highways and roads within the County's boundaries and also accounts for other revenues restricted for highway and road purposes.

The *Human Services Fund* administers the County's state and federal revenues that are restricted for the provision of social services to the residents of the County.

The *Sales Tax Capital Improvement Fund* accounts for the collection of sales tax restricted for capital expenditures.

The *Capital Expenditures Fund* accounts for the accumulation of resources for future capital expenditures.

I. Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Financial Statements (continued)

2. Fund Financial Statements (continued)

The County reports the following major proprietary funds:

The *Airport Operations Fund* accounts for the operations of the Gunnison County Airport.

The *Gunnison County Sewer Fund* is used to account for the operations of sewer facilities operated by the County in unincorporated areas of the County.

The *Gunnison County Water Fund* is used to account for the operations of water system facilities operated by the County in unincorporated areas of the County.

The *Landfill Operations Fund* accounts for the operations of the County's landfill and recycling program.

The *Gunnison County Housing Authority* is used to account for the activities of the Authority, a blended component unit of the County. Two funds are included which account for operations of an assisted living center and an elderly housing complex.

Additionally, the County reports the following fund types:

Internal services funds account for the rental of motor vehicles and heavy equipment, the usage of gravel and other construction materials, the rental of computer equipment, and to account for health insurance and unemployment claims. These services are provided to other County funds and departments on a cost reimbursement basis.

Fiduciary funds include custodial funds which are used to account for the collection and distribution of property and other taxes between the County's funds and other governments and agencies. Custodial funds are also used to account for the activities of the County Trustee and segregate these activities into a separate fund as required by State of Colorado statutes. No budgets are adopted for the County's custodial funds.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to whether financial statements measure changes in current resources only (current financial focus) or changes in both current and long-term resources (long-term economic focus). Basis of accounting refers to the point at which revenues, expenditures, or expenses are recognized in the accounts and reported in the financial statements. Financial statement presentation refers to classification of revenues by source and expenses by function.

I. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

1. Long-term Economic Focus and Accrual Basis

Both the governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary financial statements use the long-term economic focus and are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows. On the accrual basis, revenue from property taxes is recognized in the year for which taxes are levied. Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied.

2. Current Financial Focus and Modified Accrual Basis

The governmental fund financial statements use the current financial focus and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. The County considered all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general ling-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term liabilities and acquisitions under capital leases are reported as other financing sources.

3. Financial Statement Presentation

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise fund are charges to customers for sales. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expense notes meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts

1. Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within 3 months of the acquisition date.

Restricted cash and cash equivalents represent amounts restricted by bond indentures and other binding commitments.

Investments are stated at fair value. The change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

The County follows Colorado statutes specifying specific investment instruments meeting defined rating criteria in which local governments may invest, which include:

- Obligations of the United States and certain U.S. government agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Banker's acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market mutual funds
- Guaranteed investment contract
- Local government investment pools

2. Receivables

Receivables are reported net of an allowance for uncollectible accounts, whenever applicable.

3. Property Taxes

Property taxes are assessed in one year as a lien on the property, but not collected by the governmental unit until the subsequent year. In accordance with generally accepted accounting principles, the assessed but uncollected property taxes have been recorded as a receivable and as deferred revenue on the fund financial statements.

4. Interfund Receivables and Payables

Balances at year-end between funds are reported as “due to / from other funds” in the fund financial statements. Any residual balances not eliminated between the governmental and business-type activities are reported as “internal balances” in the government-wide financial statements.

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

5. Inventories

Inventories are carried at cost. The Internal Service Fund I inventory includes gravel held for County use. The cost value of such inventory is recorded as an expenditure at the time of use.

6. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond December 31, 2021 are recorded as prepaid expenses.

7. Capital Assets

Capital assets, which include land, buildings, building improvements, equipment, and vehicles, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial cost of $5,000 or more and an estimated useful life in excess of two years for all assets other than equipment. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Capital outlay for projects is capitalized as projects are constructed. Interest incurred during the construction phase is expensed as incurred. Infrastructure, buildings, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building	5 - 50
Infrastructure	10 - 25
Improvements	5 - 30
Machinery & Equipment	3 - 15

The book value of property and equipment transferred to the City of Gunnison for additional capacity at their wastewater treatment facility are being amortized on the straight-line method over a period of twenty-five (25) years. The term of the agreement is indefinite and does not include treatment costs.

8. Unavailable Property Taxes

Property taxes in the State of Colorado are assessed in one year as a lien on the property, but not collected by the governmental units until the subsequent year. In accordance with generally accepted accounting principles, the assessed but uncollected property taxes have been recorded in the accompanying financial statements as a receivable and as deferred inflow of resources. Unpaid property taxes are annually sold at auction, thereby eliminating the need for allowances for uncollectible tax receivables.

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

9. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the governmental activities column in the government-wide financial statements. Vested or accumulated vacation leave of the proprietary fund type is recorded as an expense and liability of that fund as the benefits accrue to employees. In accordance with the provisions of GASB No. 16, *Accounting for Compensated Absences,* no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

10. Recognition of Grant Revenue

Where the expenditure of funds is the prime factor for determining eligibility for grant funds, revenue is recognized at the time the expenditure is incurred.

11. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. Governmental accounting standards establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications, include Non-spendable, Restricted, Committed, Assigned, and Unassigned. These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund Balance can have different levels of restraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance. For further details of the various fund balance classifications refer to Note IV.M.

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

11. Fund Equity (continued)

Net Position - Net position represent the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net position amount also is adjusted by any bond issuance deferred amounts. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

12. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The County has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one item that qualifies for reporting in this category. Accordingly, unavailable property tax revenue is deferred and recognized as an inflow of resources in the period that the amounts become available and earned.

13. Interfund Transactions

Interfund services provided and used (i.e., internal service funds) are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except internal service funds are reported as transfers.

I. Summary of Significant Accounting Policies (continued)

E. Significant Accounting Policies

1. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Legal Provisions and Authorization of Deposits

As previously noted, the County is governed by state statutes as to the type of institutions and investments with which it may deposit funds and transact business.

Cash and investments include amounts in demand deposits as well as investments. The funds of the County are invested by the County Treasurer. The County Treasurer accounts for the transactions of each individual fund of the County and maintains a separate ledger for each County fund and all other governments and agencies within the County for which the County Treasurer collects and disburses funds.

The cash and investments of the County's component units are invested by each entity within the guidelines set forth by their respective Boards of Trustees.

II. Reconciliation of Government-wide and Fund Financial Statements

A. Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund Balance Sheet includes a reconciliation (Page C4) between *fund balance – total governmental funds* and *net position of governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that “Internal Service Funds are used by management to charge the costs of the motor pool, equipment costs and health insurance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. This represents the net equity of the internal service funds less the capital assets.”

B. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance and the Government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance includes a reconciliation (Page C6) between *Net Changes in Fund Balances* and *Changes in Net Position* as reported in the government-wide Statement of Activities. One element of that reconciliation explains that “Internal Service Funds are used by management to charge the costs of the motor pool, equipment costs and health insurance to individual funds. The revenues and expenditures of the internal service funds are included in the governmental activities in the Statement of Activities. This represents the net revenues and expenditures of the internal service funds less the depreciation on capital assets.”

III. Stewardship, Compliance, and Accountability

A. Legal Compliance - Budgets

Property taxes become a lien on the property as of January 1 of the year assessed. Taxes levied in one year are collected in the succeeding year. Thus taxes certified in 2020 were collected in 2021 and taxes certified in 2021 will be collected in 2022. Taxes are due on January 1st in the year of collection; however, they may be paid in either one installment (no later than April 30th) or two equal installments (not later than February 28 and June 15th) without interest or penalty. Taxes which are not paid within the prescribed time bear interest at the rate of one percent (1%) per month until paid. Unpaid amounts and the accrued interest thereon become delinquent on June 15th. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, supplementary appropriations were necessary. Appropriations lapse at the end of each calendar year.

B. Budgetary Information

As required by Colorado statutes, the County follows these procedures in establishing the budgetary data reflected in the financial statements.

(1) For the 2021 budget, prior to August 25, 2020, the County Assessor sent to the County Finance Director a certified assessed valuation of all taxable property within the County.

(2) Based on this assessed valuation, the County Finance Director computed a rate of levy which when levied would raise the amounts, along with other revenues, necessary to fund the County operating requirements. The levy rate and proposed budget was submitted to the County Commissioners before December 22.

(3) Notice was published within ten (10) days which contained: availability of proposed budget for public inspection, date and time of budget adoption meeting, and that any County taxpayer may file objection prior to adoption of the budget.

(4) The final budget and appropriating resolution was adopted prior to December 31.

(5) After adoption of the budget resolution, the County may make by resolution the following changes: (i) supplemental appropriations to the extent of revenues in excess of the estimated in the budget; (ii) emergency appropriations; and (iii) reduction of appropriations for which originally estimated revenues are insufficient. At any time during the year, the County may, by resolution, transfer part of all of any unexpended funds from one department or fund to another.

III. Stewardship, Compliance, and Accountability (continued)

B. Budgetary Information (continued)

Supplemental appropriations for the County during 2021 resulted in the budget amendments for expenditures as follows:

	Original Budget	Budget Amendments	Final Budget
General Fund	16,990,444	(206,843)	16,783,601
Road & Bridge	5,769,403	100,000	5,869,403
Human Services	4,866,759	2,434,731	7,301,490
Sales Tax Capital Improvement	2,191,482	431,299	2,622,781
Capital Expenditures	791,112	3,189,652	3,980,764
Public Health	1,459,335	111,759	1,571,094
Gunnison Valley Local Marketing District	2,211,719	350,000	2,561,719
Airport Operations	11,795,956	194,906	11,990,862
Sewer	789,296	58,935	848,231
Water	406,507	53,180	459,687
Solid Waste	1,273,034	118,560	1,391,594
Mountain View	194,881	19,220	214,101
ISF-I	2,874,280	102,107	2,976,387
ISF-II	833,769	1,718,217	2,551,986
ISF-III	2,989,811	3,133,254	6,123,065
	65,684,301	11,808,977	77,493,278

Supplemental appropriations for the County during 2021 resulted in the budget amendments for revenues as follows:

	Original Budget	Budget Amendments	Final Budget
General Fund	15,674,096	(33,090,175)	(17,416,079)
Road & Bridge	(5,039,852)	(1,850,000)	(6,889,852)
Human Services	(13,449,494)	(4,091,423)	(17,540,917)
Sales Tax Capital Improvement	(2,692,489)	(773,208)	(3,465,697)
Public Health	(1,449,165)	(108,158)	(1,557,323)
ISF-I	(2,289,358)	382	(2,288,976)
ISF-II	(849,307)	27,660	(821,647)
ISF-III	(2,618,170)	8,750,856	6,132,686
	(30,926,295)	(34,521,438)	(65,447,733)

III. Stewardship, Compliance, and Accountability (continued)

C. Possible Violations of State Statutes - Budgets

The following fund(s) had expenditures over budget; this may be a violation of Colorado state statutes:

	Final Budget	Actual	(Over) Budget
Sales Tax	2,622,781	2,721,873	(99,092)
Capital Expenditures	3,980,764	6,695,261	(2,714,497)
Conservation Trust	800	38,422	(37,622)
Public Health	1,571,094	1,613,033	(41,939)
Mosquito Control	103,215	103,409	(194)
Sage Grouse	38,200	44,017	(5,817)
Gunnison River Local Marketing Dist.	2,561,719	2,588,876	(27,157)
Solid Waste	1,390,594	1,808,017	(417,423)
Mountain View	214,101	269,389	(55,288)

Reasons for expenditures over budget in each fund were as follows:

- Sales Tax – Unbudgeted transfers
- Capital Expenditures & Solid waste – Equipment purchases
- Public Health, Mosquito Control, Sage Grouse, Gunnison River Local Marketing District, Mountain View, Conservation Trust, - Higher operational costs

D. TABOR Amendment – Revenue and Spending Limitation Amendment

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20; commonly known as the Taxpayer's Bill of Rights (“TABOR”). TABOR contains revenue, spending, tax and debt limitations which apply to the State of Colorado and local governments. TABOR requires, with certain exceptions, advance voter approval for any new tax, tax rate increase, mill levy above that for the prior year, extension of any expiring tax, or tax policy change directly causing a net tax revenue gain to any local government.

III. Stewardship, Compliance, and Accountability (continued)

D. TABOR Amendment – Revenue and Spending Limitation Amendment (continued)

Except for refinancing bonded debt at a lower interest rate or adding new employees to existing pension plans, TABOR requires advance voter approval for the creation of any multiple fiscal year debt or other financial obligation unless adequate present cash reserves are pledged irrevocably and held for payments in all future fiscal years.

TABOR also requires local governments to establish emergency reserves to be used for declared emergencies only. Emergencies, as defined by TABOR, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. These reserves are required to be 3% or more of fiscal year spending (excluding bonded debt service). The County has reserved year-end fund balance in the General Fund for emergencies as required under TABOR in the amount of $998,000.

The initial base for local government spending and revenue limits is December 31, 1992. Future spending and revenue limits are determined based on the prior year's fiscal year spending adjusted for inflation in the prior calendar year plus annual local growth. Fiscal year spending is generally defined as expenditures and reserve increases with certain exceptions. Revenue, if any, in excess of the fiscal year spending limit must be refunded in the next fiscal year unless voters approve retention of such revenue.

On November 5, 1996, the County's electorate approved the following ballot question:

> *"May Gunnison County, without any increase in County rates and without exceeding the property tax revenue limit, keep and spend for County services and capital expenditures, in 1996 and each year thereafter, any excess revenues from grants, fees, interest, sales tax, and all other revenue sources without being limited by the restrictions of Article X, Section 20 of the Colorado Constitution (commonly known as Amendment 1 and/or the "Tabor Amendment")".*

On November 7, 2000 the County's electorate approved the following ballot question:

> *"May Gunnison County be authorized to collect, keep, and expend all revenues it receives from its property tax levy in 2001 and each year thereafter as a revenue change pursuant to Article X, Section 20 of the Colorado Constitution provided that nothing in this question authorizes the County to increase its permanent rate of levy without prior voter approval".*

The County's management believes it is in compliance with the financial provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of its provisions, including the interpretation of how to calculate fiscal year spending limits, will require judicial interpretation.

E. Deficit Fund Balance and Net Position

The Gunnison County Housing Authority Mountain View Fund had a deficit net position at December 31, 2021 of $417,565.

IV. Detailed Notes on All Funds

A. Deposits and Investments

The County's deposits are entirely covered by federal depository insurance ("FDIC") or by collateral held under Colorado's Public Deposit Protection Act ("PDPA"). The FDIC insures the first $250,000 of the County's deposits at each financial institution. Deposit balances over $250,000 are collateralized as required by PDPA. The County had the following investments and maturities:

	Carrying Amounts	Less than one year	One to five years
Deposits:			
Cash on hand	103,522	103,522	-
Checking	6,968,875	6,968,875	-
Savings	5,504,920	5,504,920	-
Certificates of deposit	13,592,904	(242,315)	13,835,219
Money market	1,282,667	1,282,667	-
Investments:			
Pools	1,972,239	1,972,239	-
Agencies	12,066,701	9,024,048	3,042,653
Deposits held by Trustee	4,090,496	4,090,496	-
Total	45,582,324	28,704,452	16,877,872

Reconciliation to Statement of Net Position:	
Cash and cash equivalents - Unrestricted	30,542,811
Cash and cash equivalents - Restricted	7,030,328
Fiduciary Funds	8,009,185
Total	45,582,324

The Investment Pool represents investments in COLOTRUST and CSAFE which are 2a7-like pools. The fair value of the pool is determined by the pool's share price. The County has no regulatory oversight for the pool.

Interest Rate Risk. As a means of limiting its exposure to interest rate risk, the County diversifies its investments by security type and institution, and limits holdings in any one type of investment with any one issuer. The County coordinates its investment maturities to closely match cash flow needs and restricts the maximum investment term to less than five years from the purchase date. As a result of the limited length of maturities the County has limited its interest rate risk.

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

Credit Risk. State law and County policy limit investments to those authorized by State statutes including U.S. Agencies and 2a7-like pools. The County's general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Concentration of Credit Risk. The County diversifies its investments by security type and institution. Investments may only be made in those financial institutions which are insured or issued by the Federal Deposit Insurance Corporation, the Federal Home Mortgage Association, the Federal Savings and Loan Insurance Corporation, Congressionally authorized mortgage lenders and investments that are federally guaranteed. Financial institutions holding County funds must provide the County a copy of the certificate from the Banking Authority that states that the institution is an eligible public depository.

Restricted Cash and Investments. At December 31, 2021, the County had restricted the following cash and investments:

Purpose	Total	Fund
Water Resource Protection	59,262	General
Workforce Impact Fees	379,642	General
Courthouse Renovation	69	General
2010 Certificates of Participation - Interest Subsidy	241	Debt Service
Capital Expenditures	4,090,486	Capital Expend.
Terminal Construction	267,550	Airport Operations
2005 & 2006 N. Gunnison Revenue Bonds - Bond Reserve Funds	96,136	Sewer
2013 Antelope Hills - Bond Reserve Fund	78,496	Water
Landfill Closure and Post-closure	1,957,678	Solid Waste
Security Deposits	11,000	Housing
Replacement Reserve	75,976	Mountain View
Security Deposits	13,792	Mountain View
	7,030,328	

Fair Value of Investments

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

Fair Value of Investments (continued)

At December 31, 2021, the County had the following recurring fair value measurements:

Investments Measured at Fair Value	Total	Fair Value Measurements Using Level 1	Level 2	Level 3
Debt Securities:				
U.S. Agencies	12,066,701	12,066,701	-	-
Total	12,066,701	12,066,701	-	-

Investments Measured at Net Asset Value	Total
Investment Pools:	
Colotrust Plus	362,205
Total	362,205

Investments Measured at Amortized Cost	Total
Investment Pools:	
C-Safe	1,610,034
Total	1,610,034

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities. Negotiable certificates of deposits and money market funds in Level 2 are valued using the following approaches:

- Negotiable Certificates of Deposit: matrix pricing based on the certificate of deposit's relationship to benchmark quoted prices;
- Money Market Funds: published fair value per share (unit) for each fund.

B. Component Unit - Gunnison Valley Hospital and Gunnison Health Care Center Deposits and Investments

At December 31, 2021, the Gunnison Valley Hospital and Gunnison Health Care Center's cash deposits had a bank balance of $26,535,662.

Gunnison Valley Hospital and Gunnison Health Care Center's may legally invest in direct obligations of and other obligations guaranteed as to principal by the U.S. Treasury and U.S. agencies and instrumentalities and in-bank repurchase agreements. It may also invest to a limited extent in corporate bonds and equity securities.

IV. Detailed Notes on All Funds (continued)

B. Component Unit - Gunnison Valley Hospital and Gunnison Health Care Center Deposits and Investments (continued)

At December 31, 2021, the Gunnison Valley Hospital and Gunnison Health Care Center had the following investments and maturities:

	Carrying Amounts	Less than one year	1 - 5 years
Deposits	26,545,002	26,545,002	-
Investments:			
Cash and cash equivalents	5,444	5,444	-
Money markets	22,092,395	22,092,395	-
Mutual funds	2,495,348	2,495,348	-
Certificates of deposit	80,462	80,462	-
Municipal bonds	9,627,814	2,648,808	6,979,006
Corporate bonds	2,009,446	1,920,358	89,088
Equities	414,318	414,318	-
Government fixed income	6,422,758	-	6,422,758
Total	69,692,987	56,202,135	13,490,852

Reconciliation to Statement of Net Position:	
Cash and cash equivalents - Unrestricted	27,770,202
Cash and cash equivalents - Restricted	41,922,785
Total	69,692,987

At December 31, 2021, the Gunnison Valley Hospital and Gunnison Health Care Center had the following recurring fair value measurements:

Investments Measured at Fair Value	Total	Fair Value Measurements Using Level 1	Level 2	Level 3
Mutual funds	2,495,348	2,495,348	-	-
Municipal bonds	9,627,814	-	9,627,814	-
Corporate bonds	2,009,446	-	2,009,446	-
Equities	414,318	414,318	-	-
Government fixed income	6,422,758	6,422,758	-	-
Total	20,969,684	9,332,424	11,637,260	-

IV. Detailed Notes on All Funds (continued)

C. Receivables

Receivables as of year-end for the County's funds are as follows:

	General	Road & Bridge	Human Services	Sales Tax Capital Improvement
Receivables:				
Taxes	10,587,729	-	358,333	-
Accounts	-	3,022	-	-
Other	14,191	50,480	-	-
Intergovernmental	224,437	214,367	208,646	907,853
Allowance for doubtful accts	-	-	-	-
Total receivables	10,826,357	267,869	566,979	907,853

	Capital Expenditures	Non-major Governmental	Total	
Receivables:				
Taxes	-	-	10,946,062	
Accounts	-	-	3,022	
Other	-	15,207	79,878	
Intergovernmental	425,891	882,823	2,864,017	
Allowance for doubtful accts	-	-	-	
Total receivables	425,891	898,030	13,892,979	

	Airport Operations	Sewer	Water	Landfill Operations
Receivables:				
Taxes	-	-	-	-
Accounts	-	62,840	-	56,564
Other	103,989	-	20,080	-
Intergovernmental	6,525,307	-	-	-
Allowance for doubtful accts	-	-	-	-
Total receivables	6,629,296	62,840	20,080	56,564

	Assisted Living	Mountain View	Internal Service Funds	Total
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	119,404
Other	-	5,136	4,193	133,398
Intergovernmental	-	-	-	6,525,307
Allowance for doubtful accts	-	-	-	-
Total receivables	-	5,136	4,193	6,778,109

Governmental funds report unavailable property tax revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Deferred inflows of resources include property taxes levied in 2021 but not available until 2022. Governments also defer revenue recognition in connection with funds that have been received, but not yet earned.but not available until 2022. Governments also defer revenue recognition in connection with funds that have been received, but not yet earned.

IV. Detailed Notes on All Funds (continued)

D. Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	3,754,744	-	-	3,754,744
Construction in progress	1,473,279	6,588,875	(2,585,412)	5,476,742
Total capital assets, not being depreciated	5,228,023	6,588,875	(2,585,412)	9,231,486
Capital assets, being depreciated:				
Infrastructure	25,470,445	-	-	25,470,445
Improvements	1,639,513	840,880	-	2,480,393
Buildings	48,020,039	1,769,880	-	49,789,919
Equipment	17,846,400	539,721	(396,726)	17,989,395
Total capital assets being depreciated	92,976,397	3,150,481	(396,726)	95,730,152
Less accumulated depreciation for:				
Infrastructure	(20,243,198)	(1,196,041)	-	(21,439,239)
Improvements	(1,054,339)	(85,309)	-	(1,139,648)
Buildings	(11,620,461)	(1,302,204)	-	(12,922,665)
Equipment	(12,765,239)	(841,406)	323,753	(13,282,892)
Total accumulated depreciation	(45,683,237)	(3,424,960)	323,753	(48,784,444)
Total capital assets being depreciated, net	47,293,160	(274,479)	(72,973)	46,945,708
Governmental activities capital assets, net	52,521,183	6,314,396	(2,658,385)	56,177,194
Business-type activities:				
Capital assets, not being depreciated:				
Land	11,332,117	-	-	11,332,117
Construction in progress	1,675,271	16,859,306	-	18,534,577
Total capital assets not being depreciated	13,007,388	16,859,306	-	29,866,694
Capital assets, being depreciated:				
Improvements	37,950,053	35,085	-	37,985,138
Buildings	10,662,917	805,799	-	11,468,716
Utility treatment transmission systems	16,829,933	-	-	16,829,933
Equipment	5,561,751	748,752	(48,662)	6,261,841
Total capital assets being depreciated	71,004,654	1,589,636	(48,662)	72,545,628
Less accumulated depreciation for:				
Improvements	(22,411,186)	(1,699,048)	-	(24,110,234)
Buildings	(6,422,808)	(293,597)	-	(6,716,405)
Utility treatment transmission systems	(12,121,221)	(329,110)	-	(12,450,331)
Equipment	(3,887,226)	(356,681)	48,662	(4,195,245)
Total accumulated depreciation	(44,842,441)	(2,678,436)	48,662	(47,472,215)
Total capital assets being depreciated, net	26,162,213	(1,088,800)	-	25,073,413
Business-type activities capital assets, net	39,169,601	15,770,506	-	54,940,107

IV. Detailed Notes on All Funds (continued)

D. Capital Assets (continued)

The County had the following depreciation expense for the following functions:

Governmental Activities:	
General government	976,171
Public safety	332,157
Health and welfare	144,242
Culture and recreation	81,438
Public works	1,890,952
Total Governmental Activities	3,424,960
Business-type Activities:	
Airport	2,128,614
Sewer	220,898
Water	129,986
Landfill	108,061
Housing	90,877
Total Business-type Activities	2,678,436

E. Component Unit - Gunnison Valley Hospital and Health Care Center - Capital Assets

Capital assets consist of the following at December 31, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance
Land and improvements	3,270,072	-	-	3,270,072
Building leasehold improvements	49,003,026	2,022,156	246,961	51,272,143
Equipment	20,434,319	1,113,766	203,282	21,751,367
Construction in progress	244,611	883,818	(735,663)	392,766
Total property and equipment	72,952,028	4,019,740	(285,420)	76,686,348
Less: accumulated depreciation	(30,517,705)	(3,967,453)	204,664	(34,280,494)
Capital assets, net	42,434,323	52,287	(80,756)	42,405,854

Capital assets are depreciated on a straight-line basis over the estimated useful lives of each asset. Assets under capital lease obligations are depreciated over the shorter of the lease term or their respective estimated useful lives.

IV. Detailed Notes on All Funds (continued)

F. Interfund Transfers, Receivables, and Payables

		Transfer From: Governmental Funds										
		General	Road & Bridge	Human Services	Sales Tax Capital Improvement	Conservation Trust	Public Health	Mosquito	Sage Grouse	Gunnison County Housing Auth.	Local marketing District	Total Government
Transfer To	General	-	178,738	108,687	-	23,622	71,659	1,879	27,116	9,820	42,733	464,254
	Public Health	231,947	-	-	-	-	-	-	-	-	-	231,947
	Mosquito	17,203	-	-	-	-	-	-	-	-	-	17,203
	Debt	280,335	153,447	-	2,167,829	-	-	-	-	-	-	2,601,611
	Total Governmental	529,485	332,185	108,687	2,167,829	23,622	71,659	1,879	27,116	9,820	42,733	3,315,015
	Water	-	-	-	-	-	-	-	-	-	-	-
	Total Enterprise	-	-	-	-	-	-	-	-	-	-	-
	ISF I - Fleet	-	-	-	100,000	-	-	-	-	-	-	100,000
	ISF II - IT	22,000	-	-	-	-	-	-	-	-	-	22,000
	ISF III	22,500	-	-	-	-	-	-	-	-	-	22,500
	Total ISF	44,500	-	-	100,000	-	-	-	-	-	-	144,500
	Total	573,985	332,185	108,687	2,267,829	23,622	71,659	1,879	27,116	9,820	42,733	3,459,515

		Transfer From: Enterprise Funds					Internal Service Funds				
		Sewer	Airport	Water	Solid Waste	Total Enterprise	ISF I - Fleet	ISF II - IT	ISF III Health Insurance	Total ISF	Grand Total
Transfer To	General	13,224	66,928	11,316	44,652	136,120	64,586	86,194	49,032	199,812	800,186
	Road & Bridge	4,284	-	5,280	33,660	43,224	38,934	-	-	38,934	82,158
	Public Health	-	-	-	-	-	-	-	-	-	231,947
	Mosquito	-	-	-	-	-	-	-	-	-	17,203
	Debt	-	-	-	-	-	-	-	-	-	2,601,611
	Total Government	17,508	66,928	16,596	78,312	179,344	103,520	86,194	49,032	238,746	3,733,105
	Water	31,431		-	-	31,431	-	-	-	-	31,431
	Total Enterprise	31,431	-	-	-	31,431	-	-	-	-	31,431
	ISF I - Fleet	-	-	-	-	-	-	-	-	-	100,000
	ISF II - IT	-	-	-	-	-	-	-	-	-	22,000
	ISF III	-	-	-	-	-	-	-	-	-	22,500
	Total ISF	-	-	-	-	-	-	-	-	-	144,500
	Total	48,939	66,928	16,596	78,312	210,775	103,520	86,194	49,032	238,746	3,909,036

The reason for the transfers varies from operational, reimbursement, to debt service supplements. The following details state the exact purpose of the transfers.

Governmental Transactions – Transfers In/Out:

General Fund

The County uses a consultant to develop a cost allocation plan to allow reimbursement of general fund operational support activities. The majority of transfer are for this purpose. They are as follows:

- Transfers from: Road & Bridge, Human Services, Conservation Trust, Public Health, Mosquito, Sage Grouse, Gunnison County Housing Authority, Local marketing District, ISF I, ISFII, ISFIII, Airport, Water Solid Waste, Sewer.
- Transfer to Public Health as a budgeted item to reimburse the purchase of authorized items
- Transfer to ISF II for budgeted funding to support operations
- Transfer to ISF III for budgeted funding to support operations
- Transfer to Public Health for budgeted funding to support operations
- Transfer to Mosquito Control for budgeted funding to support operations
- Transfer to Debt Service for budgeted funding to support debt service payments

IV. Detailed Notes on All Funds (continued)

F. Interfund Transfers, Receivables, and Payables (continued)

Other Funds

- Road & Bridge transfer to Debt Service for budgeted funding to support debt service payments
- Sales Tax Capital transfer to Debt Service for budgeted funding to support debt service payments
- Sales Tax Capital transfer to ISF I for budgeted funding to pay for capital asset purchase

Proprietary Transactions – Transfers Out:

- Sewer transfer to Road & Bridge & General for budgeted funding to support operations
- Sewer transfer to Water for budgeted funding to support operations
- Water transfer to Road & Bridge & Road & Bridge for budgeted funding to support operations
- Solid Waste transfer to Road & Bridge & Road and Bridge for budgeted funding to support operations
- ISF I transfer to Road & Bridge for budgeted funding to support operations
- ISF I transfer to General for budgeted funding to support operations
- ISF II transfer to General for budgeted funding to support operations
- ISF III transfer to General for budgeted funding to support operations

Due to & From Funds

		Due from Governmental Funds										
		General	Road & Bridge	Human Services	Sales Tax Capital Improvement	Conservation Trust	Public Health	Sage Grouse	Capital Expenditures	Gunnison County Housing Auth.	Debt Service	Total Government
Due to	General	-	473,698	23,171	1,567,829	23,622	25,650	5,802.00	1,695,755.00	8,031.00	601,611.00	4,425,169
	Road & Bridge	597,577	-	-	-	-	-	-	-	-	-	597,577
	Human Services	186	23,171	-	-	-	-	-	-	-	-	23,357
	Public Health	5,228	-	-	-	-	-	-	-	-	-	5,228
	Gunnison County Housing Auth.	3,550	-	-	-	-	-	-	-	-	-	3,550
	Housing Authority Admin	-	-	-	-	-	-	-	-	7,821	-	7,821
	Total Government	606,540	496,869	23,171	1,567,829	23,622	25,650	5,802	1,695,755	15,852	601,611	5,062,700
	Water	6,451	-	-	-	-	-	-	-	-	-	6,451
	Solid Waste	27,917	-	-	-	-	-	-	-	-	-	27,917
	Total Enterprise	34,368	-	-	-	-	-	-		-	-	34,368
	ISF II - IT	1,090	-	-	-	-	-	-	-	-	-	1,090
	Total ISF	1,090	-	-	-	-	-	-	-	-	-	1,090

IV. Detailed Notes on All Funds (continued)

F. Interfund Transfers, Receivables, and Payables (continued)

		Due from									
		Enterprise Funds					Internal Service Funds				
		Sewer	Airport	Water	Solid Waste	Total Enterprise	ISF I - Fleet	ISF II - IT	ISF III Health Insurance	Total ISF	Grand Total
Due to	General	3,435	1,931	-	-	5,366	-	-	-	-	4,430,534.54
	Road & Bridge	-	-	-	-	-	-	-	-	-	597,576.84
	Human Services	-	-	-	-	-	-	-	-	-	23,357.00
	Public Health	-	-	-	-	-	-	-	-	-	5,227.52
	Gunnison County Housing Auth.	-	-	-	-	-	-	-	-	-	3,549.61
	Housing Authority Admin	-	-	-	-	-	-	-	-	-	7,820.61
	Total Government	3,435	1,931	-	-	5,366	-	-	-	-	5,068,066
	Water	-	-	-	-	-	-	-	-	-	6,451.00
	Solid Waste	-	-	-	-	-	-	-	-	-	27,917.00
	Total Enterprise	-	-	-	-	-	-	-	-	-	6,451.00
											-
	ISF I - Fleet	355,927	-	-	-	355,927	-	-	-	-	355,927.00
	ISF II - IT	87	-	-	-	87	-	-	-	-	1,176.28
	ISF III	49,094	-	-	-	49,094	-	-	-	-	49,094.00
	Total ISF	405,108	-	-	-	405,108	-	-	-	-	406,197.28
	Total	408,543	1,931	-	-	410,474	-	-	-	-	5,480,714

The County reports interfund balances (receivables and payables) between many of its funds. The total of all balances agrees with the sum of interfund balances presented in the statements of net assets/balance sheets for governmental and enterprise funds. The interfund balances are operational and short-term in nature. The following details state the exact purpose of the interfund balances.

General Fund

- Due from Road & Bridge for operational charges
- Due from Human Services operational funding while grant fund are received
- Due from Sales Tax Capital for reimbursement on the purchase of capital items
- Due from Capital Expenditures for reimbursement on the payment of capital project items
- Due from Conservation Trust for reimbursement on the purchase of eligible items
- Due from Sage Grouse for reimbursement on the purchase of eligible operations
- Due from Debt Service to reimburse funds that were not needed for debt service payments
- Due from Public Health to reimburse funds that were not needed for debt service payments
- Due from Gunnison County Housing Authority Admin for reimbursement on the purchase of capital items
- Due to Public Health to advance funds for expenditures
- Due to Housing Authority to fund for capital housing project
- Due to Solid Waste to fund the use of landfill capacity
- Due to ISF I to fund the use of operational equipment
- Due to Water Fund to fund the use of operational equipment

Other Funds

- Sales Tax Capital due to Capital Expenditures to fund a capital project
- Road & Bridge due to ISF I to fund the use of operational equipment
- Public Health due to ISF II to fund the use of operational equipment
- Debt Service due to Capital Expenditures to refund debt service expense

IV. Detailed Notes on All Funds (continued)

F. Interfund Transfers, Receivables, and Payables (continued)

Proprietary Transactions – Due from

- Sewer due from General to pay for operation charge
- Sewer due from ISF I to pay for operational charge
- Sewer due from ISF II to pay for operational charge
- Sewer due from ISF III to pay for operational charge
- Airport due from General to pay for operational charge

G. Operating Leases

The government is committed under various leases for buildings, office space and data processing equipment. These leases are considered, for accounting purposes, to be operating leases.

H. Long-term Liabilities – Governmental Activities

1. Pitchfork Property Loan

On December 28, 2001, the County signed an agreement with Colorado Housing Authority for the purchase of land to be resold to local families to provide affordable housing. The original agreement financed $63,173, with repayment to occur by December 31, 2005. On December 1, 2005, there was a modification to this agreement which refinanced $30,665. New terms require monthly payments of $211, and provides for interest at 4.00%. The agreement maturity date is July 30, 2023.

3. 2010 Taxable Certificates of Participation (Series B)

On September 2, 2010, the County issued $17,270,000 in Certificates of Participation with interest ranging from 2.25% to 6.125%. The net proceeds of $17,022,464 (after payment of $247,536 in underwriting fees and other issuance costs) were deposited with a Trustee to provide for construction of a public safety center and public works facility. The Certificates of Participation are paid through a lease purchase agreement with the County. The lease is subject to annual appropriation. The issue requires semi-annual payment on January 1st and July 1st from $202,500 to $487,500 until December 1, 2040.

These certificates are Qualified Build America Bonds, which indicates the certificates are not tax-exempt. Under the Build America Program, the County may apply for interest cost subsidies from the federal government. Such subsidies will be used by the County to pay debt service on these certificates. During the fiscal year ended December 31, 2021, the County recognized no related to this subsidy.

These 2010B certificates are subject to redemption prior to maturity at the option of the County at par plus accrued interest without a redemption premium.

IV. Detailed Notes on All Funds (continued)

H. Long-term Liabilities – Governmental Activities (continued)

4. 2010 Energy Improvement Lease

On August 1, 2010, the County entered into lease purchase agreements for the purchase and construction of various building improvements throughout the County. The purchased assets included heating, lighting, and air-conditioning controls at a cost of $1,168,919. The lease agreements provide for a reduction of payments if certain budgeted energy savings are not realized. A portion of the debt has been recorded on the Airport Operations Fund and the Housing Authority Fund with the remaining amount included in the Government-wide Statement of Net Position – Governmental Activities column. The lease purchase has a ten year term. Semi-annual payments are required on February 1 and August 1 of each year through August 1, 2020.

5. 2019 Energy Improvement Lease

On November 22, 2019, the County entered into lease purchase agreements for the purchase and construction of various building improvements throughout the County. The purchased assets included LED lighting, solar panels, and updated HVAC systems at a cost of $1,320,689. The lease agreements provide for a reduction of payments if certain budgeted energy savings are not realized. The lease purchase has a ten-year term. Annual payments of $149,262 are required on August 1 of each year through August 1, 2029. The lease also includes a purchase option of 102% of the remaining principal beginning on August 1, 2022 and 101% of the remaining principal beginning on August 1, 2025.

6. 2019 Whetstone Property Loan

On February 8, 2019, the County entered into lease purchase agreements for the purchase of land to be resold to local families to provide affordable housing. The lease agreement financed $1,400,000, with repayment to occur by July 15, 2039. The lease agreement has a twenty-year term. Semi-annual payments of $102,103 are required on January and July 15 of each year through July 15, 2039., and provides for interest at 4.25%. The Capital Expenditures Fund liquidates this long-term debt.

7. 2020A Certificates of Participation

On January 30, 2020, the County issued $11,345,000 in Certificates of Participation with interest ranging from 2.5% to 5%. The net proceeds of $13,335,022 (which include a reoffering premium of $2,046,747 and after payment of $170,165 in underwriting fees and other issuance costs), this amount along with $1,391,007 in reserve funds from the 2010B Certificates of Participation were deposited with a Trustee to purchase securities bearing interest at such rates as to provide sufficient funds to pay all remaining 2010B Certificates principal and interest due. The Net Present Value Savings was $2,953,076 or 12.229%. The Certificates of Participation are paid through a lease purchase agreement with the County. The lease is subject to annual appropriation. The issue requires semi- annual payment on June 1st and December 1st from $891,750 to $910,550 until December 1, 2038. The Debt Service Fund liquidates this long-term debt.

IV. Detailed Notes on All Funds (continued)

H. Long-term Liabilities – Governmental Activities (continued)

8. 2020B Certificates of Participation

On June 1, 2020, the County issued $6,340,000 in Certificates of Participation with interest ranging from 4% to 5%. The net proceeds of $7,625,862 (which include a reoffering premium of $1,285,862 and after payment of $120,550 in underwriting fees and other issuance costs), this amount along with $1,000,000 contribution from the Gunnison County Library District were deposited with a Trustee into a construction fund to pay for the cost of the new Library project.

The Certificates of Participation are paid through a lease purchase agreement with the County. The lease is subject to annual appropriation. The issue requires semi-annual payment on June 1st and December 1st from $485,300 to $489,200 until December 1, 2038. The Debt Service Fund liquidates this long-term debt.

9. 2020C Certificates of Participation

On December 16, 2020, the County issued $9,000,000 in Certificates of Participation with interest ranging from 0.5% to 2.35%. The net proceeds of $8,870,470 (after payment of $129,530 in underwriting fees and other issuance costs), this amount was deposited with a Trustee to purchase securities bearing interest at such rates as to provide sufficient funds to pay all remaining 2013 Certificates principal and interest due. The Net Present Value Savings was $1,221,895 or 10.211%.

The Certificates of Participation are paid through a lease purchase agreement with the County. The lease is subject to annual appropriation. The issue requires semi-annual payment on June 1st and December 1st from $598,748 to $608,368 until December 1, 2038. The Debt Service Fund liquidates this long-term debt.

10. 2020 Energy Improvement Lease

On June 5, 2020, the County entered into lease purchase agreements for the purchase and construction of various building improvements throughout the County with interest rate of 2.431%. The purchased assets updated HVAC systems for the Blackstock building with a ground source heat pump and geothermal well field at a cost of $1,179,311. The lease purchase has a ten-year term. Annual payments of $132,903 are required on January 1 of each year through January 1, 2030. The lease also includes a purchase option of 102% of the remaining principal beginning on January 1, 2023 through January 1, 2024, 101% of the remaining principal beginning on January 1, 2025 through January 1, 2028, and 100% of the remaining principal beginning on January 1, 2029 through January 1, 2030. The Capital Expenditures Fund liquidates this long-term debt.

IV. Detailed Notes on All Funds (continued)

I. Long-term Liabilities – Business-type Activities

1. Impact Assistance Loan Funds - Somerset

During the year ended December 31, 2003, the County received $100,000 from the Colorado Department of Local Affairs for the assistance financing the installation of a new water treatment system for the community of Somerset, Colorado. The loan is payable in 20 annual installments of $8,024, including interest at the rate of 5% per annum, beginning September 1, 2004.

The County levies the necessary charges, fees and assessments to raise revenues for repayment of the loan as well as for operational and maintenance costs of the wastewater treatment facilities.

2. 2013 Antelope Hills Water Taxable Revenue Bonds (U.S.D.A.)

The County issued $1,154,230 of Taxable Revenue Bonds, on September 13, 2013, bearing interest at 2.125%. The bonds require quarterly payments of $10,735 each March 18th, June 18th, September 18th, and December 18th. The bonds are subject to optional redemption. The bonds mature in 2053.

As special, limited obligations of the County, principal and interest on the bonds are payable solely from Net Pledge Revenues; as defined in the bond documents. Such net revenue includes income from operation and use of the system and other legally available revenue after the payment of operation and maintenance expense of the system.

The County is also required to establish a debt reserve account (with the County Treasurer) by depositing $567 each month for the life of bond. The reserve account totaled $78,496 at December 31, 2021. The bond documents include a Rate Maintenance Covenant, which requires the County to establish service rates at a level sufficient to cover operating and maintenance expense, as well as 100% of each fiscal year's debt service requirements.

4. 2005 & 2006 Sewer Refunding and Improvement Revenue Bonds (U.S.D.A.)

The County issued $1,519,270 of Gunnison County Sewer Fund, North Gunnison Sewer Project Refunding Bonds, on October 15, 2005, bearing interest at 4.25%. The bonds require semi-annual payments of $39,669 each June 1 and December 1. The bonds are subject to optional redemption without any additional premium. The bonds mature in 2044.

In 2006 the County issued and additional revenue bond totaling $322,000 with an interest rate of 4.25%. The Bonds require payments of $8,408 and mature in 2046.

These bonds are secured by a Reserve Fund. In accordance with bond agreement, the County has restricted cash of $96,136 at December 31, 2021.

The bond documents include a Rate Maintenance Covenant, which requires the County to establish service rates at a level sufficient to cover operating and maintenance expense, as well as 100% of each fiscal year's debt service requirements

IV. Detailed Notes on All Funds (continued)

I. Long-term Liabilities – Business-type Activities (continued)

5. Gunnison County Housing Authority

Primary Mortgage. In 2003 the Housing Authority, a blended component unit of the County, agreed to a mortgage, which is subject to a first deed of trust including a lien on, and pledge of, the gross revenues derived and to be derived from operation of the Mountain View housing project, payable to the Colorado Housing Finance Authority in the amount of $528,100. The loan requires $3,082 per month, including interest at 5.75%, with payment on October 1, 2033. The County had an outstanding balance of $316,156 at December 31, 2021.

Surplus Cash. During the year ended December 31, 2003, the Housing Authority received $378,864 from the Secretary of Housing and Urban Development, Washington D.C. evidenced by a Note Payable and secured by the Mountain View Apartments. The maturity date of the Note is November 1, 2033 with an interest rate of 1.0% per annum, to accrue on the original principal balance until maturity. The County had an outstanding balance of $- at December 31, 2021. The Authority is required to establish a reserve fund to accumulate funds at a rate of $425 per month for the replacement and major maintenance costs.

Contingent Payable. During the year ended December 31, 2003, the Housing Authority received $624,011 from the Secretary of Housing and Urban Development, Washington D.C., evidenced by a Note Payable and secured by the Mountain View Apartments. The maturity date of the Note is November 1, 2033 with an interest rate of 1.0% per annum, annually, on the unpaid principal balance until paid. The County had an outstanding balance of $378,864 at December 31, 2021.

6. Landfill Closure and Post-Closure Liability

In accordance with Environmental Protection Agency (the “EPA”) requirements the County has conducted a study to estimate its liability to close the landfill and monitor it for thirty years thereafter. These costs are reflected as the landfill accepts waste. The County’s landfill has used 61% to date of the currently developed cell’s capacity and has 75 years left on its currently developed cells. Additional cells will be opened as needed. The landfill liability recorded at year end is $1,413,833. The estimated total current cost of closure and post-closure care remaining to be recognized is $887,639. The estimated total amount of the landfill closure and post-closure cost is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2021. However, the actual cost of closure and post-closure may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The County is required by state and federal laws and regulations to provide adequate financial resources to pay for all closure and post-closure care. The remaining portion of anticipated future inflation costs and additional costs that might arise from changes in post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.

IV. Detailed Notes on All Funds (continued)

I. Long-term Liabilities – Business-type Activities (continued)

7. Capital Equipment Lease

On August 26, 2016, the County entered into an equipment lease purchase for the purchase of a Caterpillar Motor Grader at a cost of $305,293 minus a trade-in valued at $146,700, financing the balance of $159,443 including administrative fees. The lease purchase has a five-year term with an interest rate of 2.7%. Monthly payments of $667 are required through September 2022. The ISF I – Fleet Fund liquidates this long-term debt.

8. Capital Equipment Lease

On October 9, 2017, the County entered into an equipment lease purchase for the purchase of a Caterpillar Motor Grader at a cost of $305,293 minus a trade-in valued at $69,380, financing the balance of $236,763 including administrative fees. The lease purchase has a five-year term with an interest rate of 3.5%. Quarterly payments of $7,136 are required through December 2022. The Solid Waste Fund liquidates this long-term debt.

9. Capital Equipment Lease

On January 21, 2021 the Airport Operations purchased a lot along with a building containing rental units located next to the airport. This was a purchase agreement was a three-year term loan of $500,000 with 4% interest payable to the seller RV Commercial Rentals. Total cost was $785,000 consisting of cash of $285,000 with a $500,000.

10. Capital Equipment Lease

On February 5, 2021, the Solid Waste Fund purchased a compactor. This was a five-year term government obligation contract (loan) for $413,763.35, with 2.82% interest payable to KS State Bank. Total cost of the compactor is $477,108 less a trade-in of $40,000 and a cash payment of $23,344.65.

J. Long-term Liabilities - Compensated Absences

The County has a policy of allowing the accumulation of paid vacation and sick leave, subject to certain maximum limits. In accordance with GAAP, the County's approximate liability for vacation pay earned by employees at December 31, 2021 has been reflected in the proprietary type fund financial statements and in the governmental activities column of the government-wide financial statements. Compensated absences for governmental activities are generally liquidated by the General Fund. Compensated absences for business-type activities are liquidated by the respective fund.

IV. Detailed Notes on All Funds (continued)

K. Long-term Liabilities – Activity and Debt Service Schedules

Long-term liability activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Internal Service Fund:					
Compensated Absences	135,970	56,245	(113,870)	78,345	31,338
Caterpillar Equipment Lease - 2017	146,229	-	(4,104)	142,125	142,125
Other Governmental Debt:					
Pitchfork Lease	6,124	-	(2,318)	3,806	2,411
Energy Improvement Lease - 2019	1,193,633	-	(120,245)	1,073,388	123,168
Whetstone - 2019	1,312,983	-	(46,302)	1,266,681	48,269
Certificates of participation - 2020A	11,275,000	-	(410,000)	10,865,000	435,000
Certificates of participation - 2020B	6,340,000	-	(80,000)	6,260,000	210,000
Certificates of participation - 2020C	9,000,000	-	(450,000)	8,550,000	445,000
Energy Improvement Lease - 2020	1,179,311	-	(116,494)	1,062,817	107,066
Unamortized bond premiums	3,154,608	-	(178,001)	2,976,607	-
Compensated Absences	1,517,898	445,252	(612,640)	1,350,510	540,205
Total Governmental Activities Long-term Liabilities	35,261,756	501,497	(2,133,974)	33,629,279	2,084,582
Business-type Activities:					
Impact Assistance Loan Funds - Water	19,123	-	(7,068)	12,055	7,420
North Gunnison Sewer Revenue Bond - 2005	1,186,122	-	(29,217)	1,156,905	30,473
North Gunnison Sewer Revenue Bond - 2006	260,113	-	(5,823)	254,290	6,072
Antelope Hills Water Revenue Bonds - 2013	1,010,682	-	(21,591)	989,091	22,068
Caterpillar Equipment Lease - 2018	173,006	413,606	(61,134)	525,478	234,533
Airport Equipment Lease - 2021	-	500,000	(146,529)	353,471	166,088
Gunnison County Housing Authority:					
Mortgage - Primary Mortgage	334,367	-	(18,211)	316,156	19,261
Mortgage - Surplus Cash	42,699	-	(42,699)	-	-
Mortgage - Contingent Payable	378,864	-	-	378,864	-
Accrued Liability for Landfill Closure Costs	1,370,254	43,579	-	1,413,833	-
Compensated Absences	169,795	51,200	(35,180)	185,815	74,322
Total Business-type Activities Long-term Liabilities	4,945,025	1,008,385	(367,452)	5,585,958	560,237

IV. Detailed Notes on All Funds (continued)

K. Long-term Liabilities – Activity and Debt Service Schedules (continued)

Debt service requirements at December 31, 2021 were as follows:

	Governmental Funds		Business-Type	
Dates	Principal	Interest	Principal	Interest
2022	1,513,039	1,018,251	466,654	106,803
2023	1,412,553	973,139	324,923	90,264
2024	1,454,024	927,675	166,482	81,140
2025	1,502,126	879,773	156,696	76,350
2026	1,545,466	828,949	90,595	71,949
2027 - 2031	8,181,216	3,264,679	373,744	321,477
2032 - 2036	8,693,387	1,760,439	445,555	249,666
2037 - 2041	4,922,006	323,091	532,422	162,799
2042 - 2046	-	-	465,005	62,688
2047 - 2051	-	-	195,635	18,907
2052 - 2053	-	-	73,579	1,571
	29,223,817	9,975,997	3,291,290	1,243,613

	Housing Authority		Total	
Dates	Principal	Interest	Principal	Interest
2022	19,261	17,721	1,998,954	1,142,775
2023	20,398	16,584	1,757,874	1,079,987
2024	21,602	15,380	1,642,108	1,024,195
2025	22,878	14,104	1,681,700	970,227
2026	24,228	12,754	1,660,289	913,653
2027 - 2031	144,373	40,538	8,699,333	3,626,694
2032 - 2036	442,280	9,984	9,581,222	2,020,088
2037 - 2041	-	-	5,454,428	485,890
2042 - 2046	-	-	465,005	62,688
2047 - 2051	-	-	195,635	18,907
2052 - 2053	-	-	73,579	1,571
	695,020	127,065	33,210,127	11,346,674

IV. Detailed Notes on All Funds (continued)

L. Long-term Liabilities – Component Unit

1. Hospital Revenue Bonds

Series 2012 Revenue Refunding Bonds, remaining annual maturities of $435,000 to $595,000, through July 1, 2023, bearing interest at 2.7% payable semiannually. The Bonds were issued to advance refund the Series 1998 Bonds.

The Series 2012 Revenue Refunding Bonds are issued pursuant to and are secured by the Bond Resolution. The Bonds are limited obligations payable solely from the net revenues derived from operations of the Hospital and Health Care Center.

The Series 2017 Revenue Refunding and Improvement Bonds, remaining annual maturities of $495,000 to $1,305,000, with the final principal amount of $13,440,000 due on July 1, 2029, interest at 2.67%, and payable semiannually. The bonds were issued to finance the senior care center project and to refund the series 2010 Revenue Bonds.

The Series 2017 Revenue Refunding Bonds are issued pursuant to and are secured by the Bond Resolution. The Bonds are limited obligations payable solely from the net revenues derived from operations of the Hospital and Health Care Center.

The indenture agreements for the Series 2010 and 2012 and 2017 Revenue Bonds require that certain funds be established with the trustee. Accordingly, these funds are included as assets held by trustee for debt service in the combined statements of net position. The indenture agreement also requires the Organizations to comply with certain restrictive covenants including minimum insurance coverage, maintaining a debt-service coverage ratio of at least 1.25, have 90 days of cash on hand, and restrictions on incurrence of additional debt. Management believes the Organizations were in compliance with the restrictive covenants at December 31, 2021.

The County was required to guarantee the debt service payments in connection with the issuance of the Series 2012 Revenue Refunding Bonds as additional security for the Bond. The County was required to establish a reserve account (“County Reserve Fund”) in the amount of $750,000 with CoBiz Bank. Should the County Reserve Fund be utilized to pay the debt service the County will be required to replenish the fund. The Hospital pledges to reimburse the County, on a subordinate basis to the 2010 and 2012 and 2017 Bonds.

IV. Detailed Notes on All Funds (continued)

L. Long-term Liabilities – Component Unit

2. Paycheck Protection Program Loan

On April 13, 2020, the Organization received a loan through the U.S. Small Business Administration (SBA) Paycheck Protection Program (PPP) for $4,791,475. The loan was received as part of the response to the COVID-19 pandemic. The loan accrues interest at 1% with principal and interest payments due monthly starting either (1) the date the SBA remits the borrower's loan forgiveness amount to the lender or (2) if the borrower does not apply for loan forgiveness, 10 months after the end of the borrower's loan forgiveness covered period. The loan payments will be due over 18 months. There are provisions under the PPP loan program where all or a portion of the loan may be forgiven based on certain requirements being met. This loan was forgiven in 2021

3. Activity and Debt Service Schedules

The Gunnison Valley Hospital and Health Care Center have the following long-term liability activity for the year ended December 31, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue Refunding Bonds, Series 2012	1,740,000	-	(565,000)	1,175,000	580,000
Revenue Refunding and Improvement Bonds, Series 2017	21,250,000	-	(520,000)	20,730,000	535,000
PPP Loan	4,791,475	-	(4,791,475)	-	-
Total Long-term Liabilities	27,781,475	-	(5,876,475)	21,905,000	1,115,000
Deferred Loss on Refinancing	-	-	-	-	-
Total Long-term Liabilities	27,781,475	-	(5,876,475)	21,905,000	1,115,000

Debt service requirements at December 31, 2021 were as follows:

	Revenue Bonds	
Dates	Principal	Interest
2022	1,115,000	585,216
2023	1,145,000	555,272
2024	1,175,000	524,522
2025	1,210,000	493,149
2026	1,240,000	460,842
2025 - 2029	16,020,000	1,180,274
	21,905,000	3,799,275

IV. Detailed Notes on All Funds (continued)

M. Fund Balance Disclosures

The County classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements.

Spendable Fund Balance:

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through adoption of a formal Resolution by the highest level of decision making authority which is the Board of County Commissioners. Once adopted, the limitation imposed the Resolution remains in place until a similar action is taken (i.e. the adoption of another resolution to remove or revise the limitation). The County's original budget legislation begins with combining historical data, assessment of needs for the upcoming year and the Board's platform to review, and/or make changes to each department's budget. Before year end, a budgetary committee will meet again with each department for final review and approval of preliminary budget. The Budget is then formally presented to the Board via an advertised public process for their review, revisions and final approval by year end. All subsequent budget requests made during the year, after Board approval, must be presented via a public process and again approval by the Board.

Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Board or its management designee.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The County uses restricted amounts to be spent first when both restricted and restricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The County does not have a formal minimum fund balance policy. However, the County's budget includes a calculation of a targeted reserve positions and the Administration calculates targets and report them annually to the Board.

IV. Detailed Notes on All Funds (continued)

M. Fund Balance Disclosures (continued)

As of December 31, 2021, fund balances are composed of the following:

	General Fund	Other Governmental Funds	Total Governmental Funds	Description
Non-spendable:				
Inventories	-	1,745,053	1,745,053	
Prepaid expenses	281,641	33,786	315,427	
Restricted:				
Emergency reserve	998,000	-	998,000	Legislative Restriction
Road and Bridge	-	2,506,611	2,506,611	Legislative Restriction
Human Services	-	332,488	332,488	Grant Restrictions
Sales Tax Capital Improvement	-	3,054,143	3,054,143	Ballot Restriction
Airport Construction	-	-	-	Grant Restrictions
Capital Expenditure	-	3,951,220	3,951,220	Debt Restriction
Conservation Trust	-	114,499	114,499	Legislative Restriction
Land Preservation	-	1,042,672	1,042,672	Ballot Restriction
Local Marketing District	-	2,366,657	2,366,657	Ballot Restriction
Debt Service	-	-	-	Debt Restriction
Committed:				
Water Resource Protection	59,262	-	59,262	BOCC Resolution
Workforce Impact Fees	379,642	-	379,642	BOCC Resolution
Courthouse Renovation	69	-	69	BOCC Resolution
Public Health	-	68,217	68,217	BOCC Resolution
Mosquito Control	-	12,902	12,902	BOCC Resolution
Sage Grouse	-	187,579	187,579	BOCC Resolution
Risk Management	-	279,701	279,701	BOCC Resolution
Debt Service	-	602,754	602,754	BOCC Resolution
Assigned:				
Capital Expenditure	-	-	-	General Designation
Housing Authority Administration	-	904,751	904,751	General Designation
Unassigned				
Unassigned	9,157,518	-	9,157,518	
Total Fund Balances	10,876,132	17,203,033	28,079,165	

Component Unit	Total
Van Tuyl Bequest	1,198,939.00
Senior Car Center	345,552.00
Hospice	534,217.00
Nursing Award	57,240.00
EMS Facility	50,385.00
	2,186,333.00

At December 31, 2020 $38,032,668 of unrestricted net position has been designated by the Hospital's board of trustees for capital acquisitions. The designated net position remains under the control of the board of trustees, which may at its discretion later use for other purposes.

V. Other Information

A. Pension Plans

The County is a member of the Colorado Retirement Association ("CRA") which offers a defined contribution pension plan 401(a), and a Section 457 deferred compensation plan. CRA was organized in 1966 pursuant to state statutes, and includes counties, municipalities and special districts. The 401(a) plan requires mandatory pre-tax contributions, which are established by the employer, up to a maximum of 6%. The retirement plans are administered by CRA and the day to day administration is managed by ICMA Retirement Corporations. Plan provisions are established and may be amended by the Board of County Commissioners.

1. Defined Contribution Pension Plan

Under a defined contribution pension plan, the benefits a participant will receive depend upon separation from employment; include the total of all employee contributions, the returns earned on investments of those contributions, and the vested percentage of the employer match.

Participation is mandatory for all regular employees who work 1040 or more hours per year and contributions begin the first day of the month after the date of employment. Eligible employees contribute three percent (3%) of their base pay which is matched by the County. The plan has a five (5) year vesting period and is distributed upon the employee's separation from employment. Participants may also voluntarily contribute up to ten percent (10%) of an employee's base pay as an after-tax contribution in the plan.

During the year, the County's required and actual contributions amounted to $345,537 which was three percent (3%) of its current year covered payroll of $11,511,300. The County's total payroll for 2021 was $12,315,208. The County's employees contributed $346,239. The County had no outstanding liabilities at December 31, 2021.

No pension provision changes occurred during the year that affected the required contributions made by the County or its employees.

2. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan provides for salary deferral, in which the County will match up to the first two percent (2%) of base pay for all employees who work 1040 or more hours per year. All employees can voluntarily contribute tax sheltered or after-tax base pay to the 457 plan up to the current year maximum amount which is determined annually by the IRS.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are to be held in trust for the exclusive benefit of the plan participants and their beneficiaries. Amounts contributed to the Deferred Compensation Plan are not available to employees until separation from employment or unforeseeable emergency. CRA also now offers loans on account balances above $5,000.

V. Other Information (continued)

A. Pension Plans (continued)

2. Deferred Compensation Plan (continued)

For 2021, the County contributed $191,448 to the Deferred Compensation Plan on behalf of participating employees, which represents the required 2% contribution based on 2021 covered payroll of . The County had no outstanding liabilities at December 31, 2021.

The County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The County does not administer the plan and is not the Trustee of the plan.

B. Other Employee Benefits

1. Cafeteria Plan

The County offers a cafeteria compensation plan organized under IRS Section 125 that includes the following benefits: medical disability, accident and/or term life insurance, health expense reimbursement and child care benefits. No cost to the County is recognized as the plan is a salary reduction plan.

C. Retirement Plan - Component Unit - Gunnison Valley Hospital and Health Care Center

The Hospital participate in the Colorado County Officials and Employees Retirement Association's defined contribution plan (the Plan). The Plan is administered by the Colorado County Officials and Employees Retirement Association. The Organizations contribute 3% of the employees' annual compensation on behalf of the employees who participated in the Plan. Employees become eligible for the Plan after working the lesser of one year or 1,040 hours and are vested in the contributions to the Plan over a five-year period. Contributions made by Plan members and the Hospital were $1,124,674 for the year ended December 31, 2021. Contributions made by Plan members and the Senior Care Center were $138,370 for the year ended December 31, 2021.

V. Other Information (continued)

D. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance.

The County mitigates risk through the following self-insurance pools and funds:

1. Colorado Counties Casualty and Property Pool

The County is exposed to various risks of loss related to property and casualty losses. The County joined together with other counties in the State of Colorado to form the Colorado Counties Casualty and Property Pool ("CAPP"), a public entity risk pool currently operating as a common risk management and insurance program for member counties. The County pays an annual contribution to CAPP for its property and casualty insurance coverage. The intergovernmental agreement of formation of CAPP provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention, which is determined each policy year.

The County participates in CAPP's Partially Self-Funded Program whereby the County self funds a portion of its anticipated property and casualty claims.

2. Unemployment Insurance

The County has established Internal Service Funds to account for its risk associated with unemployment claims.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include amounts for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The County had no liability for anticipated unemployment claims at December 31, 2021.

3. Self-Insurance Unemployment Pool

The County is designated as a Reimbursable Employer for unemployment claims. A reserve has been established to reimburse the State for unemployment claims as they arise, instead of paying unemployment tax on a quarterly basis.

4. Self-Insurance Health Insurance Pool

The County has established an internal service fund to account for partially self-funded employee health insurance costs. The County accumulates resources to pay health insurance costs, but carries a stop loss policy for individuals of $50,000 and an aggregate stop loss minimum exposure of $1,485,103 with Companion Life Insurance Company.

V. Other Information (continued)

E. Commitments and Contingencies

1. Lawsuits

The County is currently the defendant in several lawsuits. Based upon the opinion of its legal counsel, any material claims would be covered by insurance.

2. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

VI. Restatement of Net Position

The Solid Waste Fund was restated to record the capital asset portion of the 2018 Caterpillar Motor Grader Lease for $195,004.

The Internal Service Fleet Fund was restated to record the capital asset portion of the 2017 Caterpillar Motor Grader Lease for $150,223.

REQUIRED SUPPLEMENTARY INFORMATION

General Fund – This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

MAJOR SPECIAL REVENUE FUNDS

Road and Bridge Fund – This accounts for the County's share of state revenues that are legally restricted for the maintenance of highways and roads within the County's boundaries and also accounts for other revenues restricted for highway and road purposes.

*Human Services Fund – A*dministers the County's state and federal revenues that are restricted for the provision of social services to the residents of the County.

*Sales Tax Capital Improvement Fund – A*ccounts for the collection of sales tax restricted for capital expenditures.

The Capital Expenditures Fund - accounts for the accumulation of resources for future capital expenditures.

Gunnison County
COLORADO

Gunnison County, Colorado
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Taxes	9,998,900	11,635,500	10,868,797	(766,703)
Licenses and permits	572,895	572,895	1,175,549	602,654
Intergovernmental	1,544,174	1,428,997	1,480,631	51,634
Charges for services	1,677,728	1,793,228	2,229,948	436,720
Investment income	203,040	203,040	(18,551)	(221,591)
Contributions	143,220	144,750	143,212	(1,538)
Miscellaneous	399,111	467,477	224,279	(243,198)
Total Revenues	14,539,068	16,245,887	16,103,865	(142,022)
Expenditures:				
General government	8,998,493	8,913,966	7,465,952	1,448,014
Judicial	425,703	428,320	428,313	7
Public Safety	5,029,163	5,165,020	4,533,532	631,488
Health and welfare	810,884	757,405	848,346	(90,941)
Auxiliary services	327,870	327,870	287,137	40,733
Culture and recreation	550,759	343,448	344,083	(635)
Public works	235,063	235,063	186,357	48,706
Debt service	1,318	1,318	-	1,318
Total Expenditures	16,379,253	16,172,410	14,093,720	2,078,690
Excess (Deficiency) of Revenues Over Expenditures	(1,840,185)	73,477	2,010,145	1,936,668
Other Financing Sources (Uses):				
Transfers in	1,135,028	1,170,192	800,186	(370,006)
Transfers (out)	(611,190)	(611,190)	(573,985)	37,205
Total Other Financing Sources (Uses)	523,838	559,002	226,201	(332,801)
Net Change in Fund Balances	(1,316,347)	632,479	2,236,346	1,603,867
Fund Balances - Beginning of Year			8,639,786	
Fund Balances - End of Year			10,876,132	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Road and Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Taxes:				
Specific ownership tax	200,000	200,000	282,509	82,509
Total Taxes	200,000	200,000	282,509	82,509
Intergovernmental:				
Payment in lieu of taxes	1,000,000	1,000,000	1,451,587	451,587
Local grants	7,000	7,000	-	(7,000)
Federal grants	2,100	2,100	-	(2,100)
State grants	50,000	50,000	56,478	6,478
Highway users trust fund	3,050,000	4,900,000	3,157,624	(1,742,376)
Mineral leasing	350,000	350,000	215,629	(134,371)
Total Intergovernmental	4,459,100	6,309,100	4,881,318	(1,427,782)
Charges for Services:				
Municipalities	134,416	134,416	103,503	(30,913)
Permits	13,900	13,900	54,809	40,909
Other	120	120	-	(120)
Total Charges for Services	148,436	148,436	158,312	9,876
Other:				
Fines and forfeitures	10	10	-	(10)
Investment income	35,000	35,000	(9,538)	(44,538)
Miscellaneous	40,148	40,148	159,853	119,705
Total Other Revenue	75,158	75,158	150,315	75,157
Total Revenues	4,882,694	6,732,694	5,472,454	(1,260,240)
Expenditures:				
Road construction	111,718	111,718	589,162	(477,444)
Bridges	80,999	80,999	2,049	78,950
Winter maintenance	1,442,744	1,442,744	1,077,475	365,269
Operational support	622,097	622,097	454,337	167,760
Trails and park	22,577	22,577	7,008	15,569
Municipalities	145,103	145,103	109,996	35,107
Road maintenance	3,011,852	3,111,852	3,109,933	1,919
Debt Service	128	128	-	128
Total Expenditures	5,437,218	5,537,218	5,349,960	187,258
Excess (Deficiency) of Revenues Over Expenditures	(554,524)	1,195,476	122,494	(1,072,982)
Other Financing Sources (Uses):				
Transfers in	157,158	157,158	82,158	(75,000)
Transfers (out)	(332,185)	(332,185)	(332,185)	-
Total Other Financing Sources (Uses)	(175,027)	(175,027)	(250,027)	(75,000)
Net Change in Fund Balances	(729,551)	1,020,449	(127,533)	(1,147,982)
Fund Balances - Beginning of Year			2,634,144	
Fund Balances - End of Year			2,506,611	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Human Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Taxes:				
Property tax revenue	8,945,400	10,582,000	357,785	(10,224,215)
Delinquent tax and interest	1,100	1,100	536	(564)
Intergovernmental:				
EBT reimbursements	4,421,844	6,876,667	5,519,923	(1,356,744)
Other	60,000	60,000	54,337	(5,663)
Other:				
Investment income	8,000	8,000	(1,081)	(9,081)
Contributions	1,250	1,250	738	(512)
Miscellaneous	11,900	11,900	3,458	(8,442)
Total Revenues	13,449,494	17,540,917	5,935,696	(11,605,221)
Expenditures:				
Youth and family prevention services	106,965	106,965	90,688	16,277
Self-sufficiency development	518,932	634,679	516,579	118,100
Program support	655,472	655,472	560,512	94,960
Children and family services	1,065,555	1,065,555	877,389	188,166
Child support enforcement	108,573	108,057	94,398	13,659
Public assistance	2,275,262	4,594,762	3,640,542	954,220
Total Expenditures	4,730,759	7,165,490	5,780,108	1,385,382
Excess (Deficiency) of Revenues Over Expenditures	8,718,735	10,375,427	155,588	(10,219,839)
Other Financing Sources (Uses):				
Transfers (out)	(136,000)	(136,000)	(108,687)	27,313
Total Other Financing Sources (Uses)	(136,000)	(136,000)	(108,687)	27,313
Net Change in Fund Balances	8,582,735	10,239,427	46,901	(10,192,526)
Fund Balances - Beginning of Year			285,587	
Fund Balances - End of Year			332,488	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Sales Tax Capital Improvement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Taxes:				
Sales tax	2,648,392	3,421,600	3,587,333	165,733
Fines and forfeitures	7,966	7,966	3,438	(4,528)
Investment income	25,000	25,000	(9,326)	(34,326)
Miscellaneous	11,131	11,131	7,004	(4,127)
Total Revenues	2,692,489	3,465,697	3,588,449	122,752
Expenditures:				
General Government:				
Sales tax	72,546	72,546	69,775	2,771
Energy efficiency initiatives	202,103	202,103	-	202,103
Debt Service:				
Principal	236,743	236,743	283,045	(46,302)
Interest	45,422	45,422	101,224	(55,802)
Total Expenditures	556,814	556,814	454,044	102,770
Excess (Deficiency) of Revenues Over Expenditures	2,135,675	2,908,883	3,134,405	225,522
Other Financing Sources (Uses):				
Transfers (out)	(1,634,668)	(2,065,967)	(2,267,829)	(201,862)
Total Other Financing Sources (Uses)	(1,634,668)	(2,065,967)	(2,267,829)	(201,862)
Net Change in Fund Balances	501,007	842,916	866,576	23,660
Fund Balances - Beginning of Year			2,187,567	
Fund Balances - End of Year			3,054,143	

Gunnison County, Colorado
Capital Projects Funds
Capital Expenditures Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Intergovernmental:				
Federal grants	-	2,256,353	152,172	(2,104,181)
State grants	561,480	1,517,068	837,372	(679,696)
Investment Income	18,200	18,200	2,016	(16,184)
Contributions	-	175,431	397,645	222,214
Total Revenues	579,680	3,967,052	1,389,205	(2,577,847)
Expenditures:				
General Government:				
Library construction	791,112	3,980,764	6,352,076	(2,371,312)
Public Safety:				
Jail construction	-	-	-	-
Culture and Recreation:				
Shady Island Park	-	-	343,186	(343,186)
Total Expenditures	791,112	3,980,764	6,695,262	(2,714,498)
Net Change in Fund Balances	(211,432)	(13,712)	(5,306,057)	(5,292,345)
Fund Balances - Beginning of Year			9,257,277	
Fund Balances - End of Year			3,951,220	

The accompanying notes are an integral part of these financial statements.

SUPPLEMENTARY INFORMATION

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING FINANCIAL STATEMENTS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Public Health Fund – Accounts for monies expended only for the purposes of public health pursuant to Colorado Revised Statutes 25-1-511(1)(2).

*Conservation Trust Fund – A*ccounts for funds received and restricted as to use in the acquisition, development and maintenance of new conservation sites pursuant to Colorado Revised Statutes.

Mosquito Control Fund – Accounts for the assessments of revenues and the spraying of mosquitoes within the boundaries of the assessment area.

Land Preservation Fund – Accounts for the re-allocation of County sales tax authorized by voters in 1997. The use of these revenues is restricted to open space, agricultural preservation, wildlife habitat, wetland preservation, access to public lands, trails, and watershed protection in the County.

Sage Grouse Fund – Accounts for expenditures concerning the preservation of sage grouse. A special fee is collected on each incoming yard of waste at the landfill, which is transferred to the fund to provide resources.

Risk Management Fund – Accounts for potential risks, which are currently not covered by and of the County's insurance policies.

Gunnison County Housing Authority Admin Fund – Accounts for the activities of the Gunnison County Housing Authority, a component unit of the County.

Local Marketing District – Accounts for the collection of a marketing and promotion tax restricted for promotion of Gunnison County's tourism opportunities.

DEBT SERVICE FUNDS

Debt Service Fund – Accounts for accumulation of resources and payment of general long-term debt principal and interest.

Gunnison County, Colorado
Non-major Governmental Funds
Combining Balance Sheet
For the Year Ended December 31, 2021

	Special Revenue								Debt Service	
	Public Health Fund	Conservation Trust Fund	Mosquito Control Fund	Land Preservation Fund	Sage Grouse Fund	Risk Management Fund	Gunnison County Housing Auth. Administration	Local Marketing District	Debt Service Fund	Total Non-major Governmental Funds
Assets:										
Cash and investments - Unrestricted	128,392	138,121	12,902	941,028	193,929	284,019	886,162	1,886,503	902	4,471,958
Cash and investments - Restricted	-	-	-	-	-	-	11,000	-	241	11,241
Accounts receivable	-	-	-	-	-	-	15,207	-	-	15,207
Prepaid expenses	-	-	-	-	-	33,786	-	-	-	33,786
Due from other governments	301,025	-	-	101,644	-	-	-	480,154	-	882,823
Due from other funds	25,650	-	-	-	-	-	8,031	-	601,611	635,292
Inventories and assets held for sale	-	-	-	-	-	-	1,745,053	-	-	1,745,053
Total Assets	455,067	138,121	12,902	1,042,672	193,929	317,805	2,665,453	2,366,657	602,754	7,795,360
Liabilities, Deferred Inflow of Resources, and Fund Balances:										
Liabilities:										
Accounts payable	38,448	-	-	-	548	4,318	4,619	-	-	47,933
Accrued liabilities	16,452	-	-	-	-	-	30	-	-	16,482
Deposits	-	-	-	-	-	-	11,000	-	-	11,000
Unearned grant revenue	331,950	-	-	-	-	-	-	-	-	331,950
Due to other funds	-	23,622	-	-	5,802	-	-	-	-	29,424
Total Liabilities	386,850	23,622	-	-	6,350	4,318	15,649	-	-	436,789
Fund Balances:										
Non-spendable	-	-	-	-	-	33,786	1,745,053	-	-	1,778,839
Spendable:										
Restricted	-	114,499	-	1,042,672	-	-	-	2,366,657	-	3,523,828
Committed	68,217	-	12,902	-	187,579	279,701	-	-	602,754	1,151,153
Assigned	-	-	-	-	-	-	904,751	-	-	904,751
Total Fund Balances	68,217	114,499	12,902	1,042,672	187,579	313,487	2,649,804	2,366,657	602,754	7,358,571
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	455,067	138,121	12,902	1,042,672	193,929	317,805	2,665,453	2,366,657	602,754	7,795,360

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Non-major Governmental Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2021

	Special Revenue								Debt Service	
	Public Health Fund	Conservation Trust Fund	Mosquito Control Fund	Land Preservation Fund	Sage Grouse Fund	Risk Management Fund	Gunnison County Housing Auth. Administration	Local Marketing District	Debt Service Fund	Total Non-major Governmental Funds
Revenues:										
Taxes	-	-	67,859	609,864	-	-	-	3,463,800	-	4,141,523
Intergovernmental	1,155,357	92,097	17,203	-	-	-	-	-	-	1,264,657
Charges for services	87,001	-	-	-	-	-	102,218	-	-	189,219
Fines and forfeitures	-	-	-	-	-	-	-	31,432	-	31,432
Investment income	(491)	(269)	10	(1,910)	(483)	(667)	(1,851)	(3,847)	33	(9,475)
Contributions	137,441	-	-	-	-	117,148	-	-	-	254,589
Miscellaneous	47,427	-	-	-	73,525	-	15,666	4,013	-	140,631
Total Revenues	1,426,735	91,828	85,072	607,954	73,042	116,481	116,033	3,495,398	33	6,012,576
Expenditures:										
General government	-	-	-	-	16,903	57,670	-	2,546,143	-	2,620,716
Health and welfare	1,541,374	-	101,531	-	-	-	60,989	-	-	1,703,894
Culture and recreation	-	14,801	-	551,723	-	-	-	-	-	566,524
Debt service	-	-	-	-	-	-	1,102	-	2,001,649	2,002,751
Total Expenditures	1,541,374	14,801	101,531	551,723	16,903	57,670	62,091	2,546,143	2,001,649	6,893,885
Excess (Deficiency) of Revenues Over Expenditures	(114,639)	77,027	(16,459)	56,231	56,139	58,811	53,942	949,255	(2,001,616)	(881,309)
Other Financing Sources (Uses):										
Transfers in	231,947	-	17,203	-	-	-	-	-	2,601,611	2,850,761
Transfers (out)	(71,659)	(23,622)	(1,879)	-	(27,116)	-	(9,820)	(42,733)	-	(176,829)
Sale of capital assets	-	-	-	-	-	-	52,756	-	-	52,756
Total Other Financing Sources (Uses)	160,288	(23,622)	15,324	-	(27,116)	-	42,936	(42,733)	2,601,611	2,726,688
Net Change in Fund Balances	45,649	53,405	(1,135)	56,231	29,023	58,811	96,878	906,522	599,995	1,845,379
Fund Balances - Beginning of Year	22,568	61,094	14,037	986,441	158,556	254,676	2,552,926	1,460,135	2,759	5,513,192
Fund Balances - End of Year	68,217	114,499	12,902	1,042,672	187,579	313,487	2,649,804	2,366,657	602,754	7,358,571

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
General Fund
Schedule of Revenues - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Taxes:				
General property taxes	9,563,400	11,200,000	10,328,697	(871,303)
Specific ownership tax	410,000	410,000	524,657	114,657
Delinquent tax and interest	25,500	25,500	15,443	(10,057)
Total Taxes	9,998,900	11,635,500	10,868,797	(766,703)
Licenses and Permits:				
Liquor licenses	4,700	4,700	7,704	3,004
Building permits	300,000	300,000	641,333	341,333
Other licenses and permits	268,195	268,195	526,512	258,317
Total Licenses and Permits	572,895	572,895	1,175,549	602,654
Intergovernmental:				
Federal Grants	201,856	125,610	246,460	120,850
State Grants	1,091,685	1,052,754	947,755	(104,999)
Local Grants	250,633	250,633	286,415	35,782
Total Intergovernmental	1,544,174	1,428,997	1,480,630	51,633
Charges for Services:				
Clerk and recorder	434,000	434,000	626,485	192,485
Sheriff's fees	65,000	123,000	88,952	(34,048)
Treasurer's fees	890,000	890,000	1,118,577	228,577
Other Fees	146,917	204,417	283,104	78,687
Assessor's Fees	8,000	8,000	7,460	(540)
Public Health Fees	15,158	15,158	6,666	(8,492)
Land Use Fees	300	300	563	263
Useful Public Service	35,000	35,000	22,067	(12,933)
Court Fines & Fees	83,353	83,353	76,075	(7,278)
Total Charges for Services	1,677,728	1,793,228	2,229,949	436,721
Other Revenue:				
Investment income	203,040	203,040	(18,551)	(221,591)
Contributions	143,220	144,750	143,212	(1,538)
Miscellaneous	399,111	467,477	224,279	(243,198)
Total Other Revenue	745,371	815,267	348,940	(466,327)
Total Revenues	14,539,068	16,245,887	16,103,865	(142,022)

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
General Fund
Schedule of Expenditures - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
General Government:				
Commissioners	589,903	587,203	505,230	81,973
Board Support	77,986	77,986	69,735	8,251
Executive Management	490,707	490,207	431,196	59,011
Public Information	63,753	63,753	56,405	7,348
Clerk	59,843	59,843	61,831	(1,988)
Motor Vehicle	325,249	325,249	332,333	(7,084)
Recording	124,905	124,819	127,626	(2,807)
Elections	261,257	261,236	228,606	32,630
Revenue (Treasurer)	271,531	271,531	262,953	8,578
Investments (Treasurer)	16,638	16,638	14,586	2,052
Human Resources	175,351	216,233	203,330	12,903
Wildlife Conservation	42,721	42,721	33,536	9,185
County Attorney	670,926	805,087	727,677	77,410
Liquor License	10,106	10,106	10,046	60
Facilities & Grounds	993,005	993,005	893,412	99,593
Project Services	82,307	82,307	62,744	19,563
Assessment Administration	334,700	214,700	151,257	63,443
Appraisal	729,019	579,019	584,387	(5,368)
Appeals	-	-	217,724	(217,724)
Personal Property	-	-	85,334	(85,334)
Development Review	634,044	634,044	609,143	24,901
Oil and Gas Permitting	10,296	10,296	8,686	1,610
Long Rande Planning and Projects	228,426	258,429	298,300	(39,871)
Permitting Plan and Review	-	-	34	(34)
Codes & Regulations	128,363	81,363	51,337	30,026
Accounting & Auditing	510,544	532,201	527,480	4,721
Planning and Analysis	126,520	126,520	109,798	16,722
Compensated Absences	17,750	26,827	118,935	(92,108)
Weather Modification	10,000	10,000	10,000	-
Other General Fund Expenditures	1,990,683	1,990,683	661,031	1,329,652
Energy Efficiency Intiatives	21,960	21,960	11,260	10,700
Total General Government	8,998,493	8,913,966	7,465,952	1,448,014
Judicial:				
District Attorney	425,703	428,320	428,313	7
Total Judicial	425,703	428,320	428,313	7
Public Safety:				
Detention Services	1,088,353	1,088,353	964,730	123,623
Enforcement	837,855	837,855	778,603	59,252
Operational Support	1,315,912	1,333,152	1,468,149	(134,997)
Courtroom Security	97,320	97,320	93,844	3,476
Investigations	215,229	215,229	147,803	67,426
Major Incident Response	61,143	61,143	42,989	18,154
Operational Support - Detention	199,754	199,754	176,365	23,389
Education and Support	565,920	565,920	280,877	285,043
Emergency Management	289,568	409,485	195,764	213,721
Coroner	153,154	151,854	169,311	(17,457)
Youth Intervention Services	204,955	204,955	215,097	(10,142)
Total Public Safety	5,029,163	5,165,020	4,533,532	631,488
Health and Welfare:				
Substance Abuse Prevention	180,736	180,736	261,061	(80,325)
Program Support	125,860	107,365	28,491	78,874
Senior Resources	182,586	124,942	139,112	(14,170)
Child & Family Health	250,138	272,798	325,400	(52,602)
Family Planning	71,564	71,564	94,282	(22,718)
Total Health and Welfare	810,884	757,405	848,346	(90,941)
Auxiliary Services:				
Alternative Services	75,189	75,189	57,752	17,437
Adult Programming	74,204	74,204	65,888	8,316
Youth Development	163,777	163,777	150,397	13,380
Veterans	14,700	14,700	13,100	1,600
Total Auxiliary Services	327,870	327,870	287,137	40,733
Culture and Recreation:				
Fairgrounds Management	310,946	304,646	274,465	30,181
Trails - Parks	234,998	33,987	67,256	(33,269)
Landfill	2,275	2,275	1,153	1,122
Historic Preservation	2,540	2,540	1,209	1,331
Total Culture and Recreation	550,759	343,448	344,083	(635)
Public Works:				
Weed Management	235,063	235,063	186,357	48,706
Total Public Works	235,063	235,063	186,357	48,706
Debt Service:				
Principal	1,318	1,318	-	1,318
Total Debt Service	1,318	1,318	-	1,318
Total Expenditures	16,379,253	16,172,410	14,093,720	2,078,690

The accompanying notes are an integral part of these financial statements.

NON-MAJOR GOVERNMENTAL FUNDS - SCHEDULE OF REVENUES EXPENSES AND CHANGES IN NET POSITION – BUDGET (NON-GAPP BASIS WITH RECONCILIATION TO GAAP) AND ACTUAL

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Public Health Fund – Accounts for monies expended only for the purposes of public health pursuant to Colorado Revised Statutes 25-1-511(1)(2).

Conservation Trust Fund – Accounts for funds received and restricted as to use in the acquisition, development and maintenance of new conservation sites pursuant to Colorado Revised Statutes.

Mosquito Control Fund – Accounts for the assessments of revenues and the spraying of mosquitoes within the boundaries of the assessment area.

Land Preservation Fund – Accounts for the re-allocation of County sales tax authorized by voters in 1997. The use of these revenues is restricted to open space, agricultural preservation, wildlife habitat, wetland preservation, access to public lands, trails, and watershed protection in the County.

Sage Grouse Fund – Accounts for expenditures concerning the preservation of sage grouse. A special fee is collected on each incoming yard of waste at the landfill, which is transferred to the fund to provide resources.

Risk Management Fund – Accounts for potential risks, which are currently not covered by and of the County's insurance policies.

Gunnison County Housing Authority Admin Fund – Accounts for the activities of the Gunnison County Housing Authority, a component unit of the County.

Local Marketing District – Accounts for the collection of a marketing and promotion tax restricted for promotion of Gunnison County's tourism opportunities.

DEBT SERVICE FUNDS

Debt Service Fund – Accounts for accumulation of resources and payment of general long-term debt principal and interest.

Gunnison County, Colorado
Special Revenue Funds
Public Health Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Intergovernmental:				
Federal grants	3,000	3,000	3,000	-
State grants	880,456	976,377	1,117,325	140,948
Local grants	42,535	42,535	35,031	(7,504)
Charges for Services	143,034	143,034	87,001	(56,033)
Investment Income	800	800	(491)	(1,291)
Contributions	72,393	84,630	137,441	52,811
Miscellaneous	75,000	75,000	47,427	(27,573)
Total Revenues	1,217,218	1,325,376	1,426,734	101,358
Expenditures:				
Health and welfare:				
Program support	201,291	201,098	157,425	43,673
Child and family health	106,485	106,485	145,706	(39,221)
Community health services	1,079,900	1,191,852	1,238,242	(46,390)
Total Expenditures	1,387,676	1,499,435	1,541,373	(41,938)
Excess (Deficiency) of Revenues Over Expenditures	(170,458)	(174,059)	(114,639)	59,420
Other Financing Sources (Uses):				
Transfers in	231,947	231,947	231,947	-
Transfers (out)	(71,659)	(71,659)	(71,659)	-
Total Other Financing Sources (Uses)	160,288	160,288	160,288	-
Net Change in Fund Balances	(10,170)	(13,771)	45,649	59,420
Fund Balances - Beginning of Year			22,568	
Fund Balances - End of Year			68,217	

The accompanying notes are integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Conservation Trust Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Lottery proceeds	60,000	60,000	92,097	32,097
Earnings on investments	2,000	2,000	(269)	(2,269)
Total Revenues	62,000	62,000	91,828	29,828
Expenditures:				
Conservation efforts	-	-	13,880	(13,880)
Treasurer's fees	800	800	921	(121)
Total Expenditures	800	800	14,801	(14,001)
Excess (Deficiency) of Revenues Over Expenditures	61,200	61,200	77,027	15,827
Other Financing Sources (Uses):				
Transfers (out)	-	-	(23,622)	(23,622)
Total Other Financing Sources (Uses)	-	-	(23,622)	(23,622)
Net Change in Fund Balances	61,200	61,200	53,405	(7,795)
Fund Balances - Beginning of Year			61,094	
Fund Balances - End of Year			114,499	

Gunnison County, Colorado
Special Revenue Funds
Mosquito Control Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Taxes:				
Property tax revenue	67,937	67,937	67,689	(248)
Delinquent tax and interest	140	140	170	30
Intergovernmental:				
Local grants	17,203	17,203	17,203	-
Investment income	729	729	10	(719)
Total Revenues	86,009	86,009	85,072	(937)
Expenditures:				
Operations	101,336	101,336	101,531	(195)
Total Expenditures	101,336	101,336	101,531	(195)
Excess (Deficiency) of Revenues Over Expenditures	(15,327)	(15,327)	(16,459)	(1,132)
Other Financing Sources (Uses):				
Transfers in	17,203	17,203	17,203	-
Transfers (out)	(1,879)	(1,879)	(1,879)	-
Total Other Financing Sources (Uses)	15,324	15,324	15,324	-
Net Change in Fund Balances	(3)	(3)	(1,135)	(1,132)
Fund Balances - Beginning of Year			14,037	
Fund Balances - End of Year			12,902	

Gunnison County, Colorado
Special Revenue Funds
Land Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Taxes:				
Sales tax	526,332	526,332	609,864	83,532
Investment Income	10,000	10,000	(1,910)	(11,910)
Total Revenues	536,332	536,332	607,954	71,622
Expenditures:				
Culture and Recreation:				
Land preservation	857,263	857,263	551,723	305,540
Total Expenditures	857,263	857,263	551,723	305,540
Excess (Deficiency) of Revenues Over Expenditures	(320,931)	(320,931)	56,231	377,162
Net Change in Fund Balances	(320,931)	(320,931)	56,231	377,162
Fund Balances - Beginning of Year			986,441	
Fund Balances - End of Year			1,042,672	

Gunnison County, Colorado
Special Revenue Funds
Sage Grouse Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Investment income	2,000	2,000	(483)	(2,483)
Miscellaneous	73,057	73,057	73,525	468
Total Revenues	75,057	75,057	73,042	(2,015)
Expenditures:				
General government	2,200	2,200	16,903	(14,703)
Total Expenditures	2,200	2,200	16,903	(14,703)
Excess (Deficiency) of Revenues Over Expenditures	72,857	72,857	56,139	(16,718)
Other Financing Sources (Uses):				
Transfers (out)	(36,000)	(36,000)	(27,116)	8,884
Total Other Financing Sources (Uses)	(36,000)	(36,000)	(27,116)	8,884
Net Change in Fund Balances	36,857	36,857	29,023	(7,834)
Fund Balances - Beginning of Year			158,556	
Fund Balances - End of Year			187,579	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Risk Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Investment Income	4,000	4,000	(667)	(4,667)
Contributions	83,555	83,555	117,148	33,593
Total Revenues	87,555	87,555	116,481	28,926
Expenditures:				
General Government:				
CAPP Insurance Claims	150,000	150,000	56,587	93,413
Other expenses	800	800	1,083	(283)
Total Expenditures	150,800	150,800	57,670	93,130
Excess (Deficiency) of Revenues Over Expenditures	(63,245)	(63,245)	58,811	122,056
Net Change in Fund Balances	(63,245)	(63,245)	58,811	122,056
Fund Balances - Beginning of Year			254,676	
Fund Balances - End of Year			313,487	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Gunnison County Housing Authority Administration
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Charges for Services:				
Fees	44,355	44,355	102,218	57,863
Investment Income	700	700	(1,851)	(2,551)
Miscellaneous	10,000	10,000	15,666	5,666
Total Revenues	55,055	55,055	116,033	60,978
Expenditures:				
Health and Welfare	193,564	193,564	60,989	132,575
Debt Service:				
Principal	2,233	2,233	1,102	1,131
Interest	294	294	-	294
Total Expenditures	196,091	196,091	62,091	134,000
Excess (Deficiency) of Revenues Over Expenditures	(141,036)	(141,036)	53,942	194,978
Other Financing Sources (Uses):				
Transfers (out)	(9,820)	(9,820)	(9,820)	-
Sale of capital assets	-	-	52,756	52,756
Total Other Financing Sources (Uses)	(9,820)	(9,820)	42,936	52,756
Net Change in Fund Balances	(150,856)	(150,856)	96,878	247,734
Fund Balances - Beginning of Year			2,552,926	
Fund Balances - End of Year			2,649,804	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Local Marketing District
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Marketing and promotion tax	2,042,599	2,042,599	3,463,801	1,421,202
Fines and forfeitures	10,000	10,000	31,432	21,432
Earnings on investments	18,000	18,000	(3,847)	(21,847)
Miscellaneous	5,000	5,000	4,013	(987)
Total Revenues	2,075,599	2,075,599	3,495,399	1,419,800
Expenditures:				
General Government:				
Contracted services	2,136,801	2,486,801	2,489,526	(2,725)
Other	32,185	32,185	56,618	(24,433)
Total Expenditures	2,168,986	2,518,986	2,546,144	(27,158)
Excess (Deficiency) of Revenues Over Expenditures	(93,387)	(443,387)	949,255	1,392,642
Other Financing Sources (Uses):				
Transfers (out)	(42,733)	(42,733)	(42,733)	-
Total Other Financing Sources (Uses)	(42,733)	(42,733)	(42,733)	-
Net Change in Fund Balances	(136,120)	(486,120)	906,522	1,392,642
Fund Balances - Beginning of Year			1,460,135	
Fund Balances - End of Year			2,366,657	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Debt Service Funds
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Earnings on investments	1,250	1,250	33	(1,217)
Total Revenues	1,250	1,250	33	(1,217)
Expenditures:				
Debt Service:				
Principal	705,000	1,155,000	940,000	215,000
Interest	872,263	1,025,642	1,058,149	(32,507)
Other debt service	3,500	3,500	3,500	-
Total Expenditures	1,580,763	2,184,142	2,001,649	182,493
Excess (Deficiency) of Revenues Over Expenditures	(1,579,513)	(2,182,892)	(2,001,616)	181,276
Other Financing Sources (Uses):				
Transfers in	1,579,244	1,579,244	2,601,611	1,022,367
Total Other Financing Sources (Uses)	1,579,244	1,579,244	2,601,611	1,022,367
Net Change in Fund Balances	(269)	(603,648)	599,995	1,203,643
Fund Balances - Beginning of Year			2,759	
Fund Balances - End of Year			602,754	

PROPRIETARY FUNDS SCHEDULE OF REVENUES EXPENSES AND CHANGES IN NET POSITION – BUDGET (NON-GAPP BASIS WITH RECONCILIATION TO GAAP) AND ACTUAL

ENTERPRISE FUNDS

Enterprise funds are used to account for any activity for which a fee is charged to external users for goods or services.

Airport Operations Fund – *A*ccounts for the operations of the Gunnison County Airport.

Gunnison County Sewer Fund – Is used to account for the operations of sewer facilities operated by the County in unincorporated areas of the County.

The *Gunnison County Water Fund* – Is used to account for the operations of water system facilities operated by the County in unincorporated areas of the County.

Landfill Operations Fund – Accounts for the operations of the County's landfill and recycling program.

Gunnison County Housing Authority – Is used to account for the activities of the Authority, a blended component unit of the County. Two funds are included which account for operations of an assisted living center and an elderly housing complex.

Gunnison County Housing Authority – Mountain View – Is used to account for the operations of the Mountain View Apartments housing complex.

Gunnison County, Colorado
Enterprise Funds
Airport Operations Fund
Schedule of Revenues, Expenditures and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Operating Revenues:				
Airport fees	514,034	514,034	487,047	(26,987)
Terminal & hanger rent	456,002	456,002	518,814	62,812
Passenger facility charges	125,000	125,000	165,685	40,685
Parking fees & fines	67,634	67,634	102,550	34,916
Other	271,571	271,571	376,698	105,127
Total Operating Revenues	1,434,241	1,434,241	1,650,794	216,553
Operating Expenditures:				
Operational support	882,705	882,705	280,071	602,634
Strategic development	105,411	105,411	123,729	(18,318)
Airside	781,438	781,438	672,062	109,376
Landside	17,429,166	17,465,716	18,168,717	(703,001)
Total Operating Expenditures	19,198,720	19,235,270	19,244,579	(9,309)
Operating Income (Loss)	(17,764,479)	(17,801,029)	(17,593,785)	207,244
Non-operating Revenues (Expenditures):				
Grant revenue:				
Federal	8,487,782	8,487,782	16,255,314	7,767,532
State	727,000	727,000	129,697	(597,303)
Other	30,000	30,000	30,000	-
Transfers (out)	(1,403,779)	(1,403,779)	(66,928)	1,336,851
Capital outlay	80,000	80,000	-	(80,000)
Investment revenue	22,500	22,500	(8,171)	(30,671)
Interest expense	(4,081)	(162,437)	(15,907)	146,530
Total Non-operating Revenues (Expenditures)	7,939,422	7,781,066	16,324,005	8,542,939
Change in Net Position - Budget Basis	(9,825,057)	(10,019,963)	(1,269,780)	8,750,183
Reconciliation to GAAP Basis				
Bond principle			146,529	
Capitalized assets			17,755,068	
Depreciation & amortization			(2,128,616)	
Change in net position - GAAP basis			14,503,201	
Net Position - Beginning of Year			35,148,215	
Net Position - End of Year			49,651,416	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Enterprise Funds
Gunnison County Sewer Fund
Schedule of Revenues, Expenditures and Changes in Net Position
Budget (Non-GAAP) Basis and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Dos Rios Division:				
Tap fees	5,500	5,500	34,500	29,000
User fees	259,150	259,150	258,515	(635)
Late fees	1,000	1,000	1	(999)
Other revenue	23,810	23,810	5,845	(17,965)
Total Dos Rios Division	289,460	289,460	298,861	9,401
Somerset Division:				
User fees	20,990	20,990	20,984	(6)
Late fees	80	80	-	(80)
Other revenue	75	75	(103)	(178)
Total Somerset Division	21,145	21,145	20,881	(264)
Antelope Hills Division:				
Tap fees	5,500	5,500	-	(5,500)
User fees	58,090	58,090	58,080	(10)
Late fees	400	400	3	(397)
Other revenue	500	500	77	(423)
Total Antelope Hills Division	64,490	64,490	58,160	(6,330)
North Gunnison Division:				
Tap fees	12,000	12,000	24,000	12,000
User fees	373,470	373,470	380,046	6,576
Late fees	1,000	1,000	1	(999)
Other revenue	1,000	1,000	(1,984)	(2,984)
Total North Gunnison Division	387,470	387,470	402,063	14,593
Tomichi Division:				
User fees	20,961	20,961	13,959	(7,002)
Other revenue	-	-	(60)	(60)
Total Tomichi Division	20,961	20,961	13,899	(7,062)
Total Revenues	783,526	783,526	793,864	10,338
Expenditures:				
Dos Rios Division:				
Operations	271,322	271,322	251,571	19,751
Transfers to other funds	25,910	25,910	26,549	(639)
Capital outlay	40,000	40,000	-	40,000
Total Dos Rios Division	337,232	337,232	278,120	59,112
Somerset Division:				
Operations	20,354	20,354	17,602	2,752
Transfers to other funds	831	831	773	58
Total Somerset Division	21,185	21,185	18,375	2,810
Antelope Hills Division:				
Operations	64,658	64,658	37,862	26,796
Transfers to other funds	4,674	4,674	5,640	(966)
Capital outlay	1,000	1,000	-	1,000
Total Antelope Hills Division	70,332	70,332	43,502	26,830
North Gunnison Division:				
Operations	285,677	285,677	260,283	25,394
Transfers to other funds	14,567	14,567	15,203	(636)
Capital outlay	1,000	1,000	-	1,000
Debt service	39,659	96,154	94,810	1,344
Total North Gunnison Division	340,903	397,398	370,296	27,102
Tomichi Division:				
Operations	18,788	21,228	13,001	8,227
Transfers to other funds	856	856	773	83
Total Tomichi Division	19,644	22,084	13,774	8,310
Total Expenditures	789,296	848,231	724,067	124,164
Change in Net Position - Budget Basis	(5,770)	(64,705)	69,797	134,502
Reconciliation to GAAP Basis				
Bond principle			35,038	
Depreciation & amortization			(220,898)	
Change in net position - GAAP basis			(116,063)	
Net Position - Beginning of Year			2,882,224	
Net Position - End of Year			2,766,161	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Enterprise Funds
Gunnison County Water Fund
Schedule of Revenues, Expenditures and Changes in Net Position
Budget (Non-GAAP) Basis and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Operating Revenues:				
User fees	343,920	343,920	359,559	15,639
Availability fees	7,650	7,650	6,592	(1,058)
Contributions	5,500	5,500	9,000	3,500
Other	37,747	37,747	58,714	20,967
Total Operating Revenues	394,817	394,817	433,865	39,048
Operating Expenditures:				
Dos Rios Division:				
Operating expenses	174,335	217,355	230,040	(12,685)
Capital outlay	30,000	30,000	-	30,000
Somerset Division:				
Debt service	8,024	8,024	868	7,156
Antelope Hills Division:				
Operating expenses	52,138	52,138	78,526	(26,388)
Debt service	42,940	42,940	49,997	(7,057)
Utilities Administration:				
Operating expenses	81,474	91,634	83,362	8,272
Capital outlay	1,000	1,000	-	1,000
Total Operating Expenditures	389,911	443,091	442,793	298
Operating Income (Loss)	4,906	(48,274)	(8,928)	39,346
Non-operating Revenues (Expenditures):				
Earnings on investments	1,600	1,600	(2,409)	(4,009)
Grant revenue	-	-	118,266	118,266
Transfers in	29,330	29,330	31,431	2,101
Transfers (out)	(16,596)	(16,596)	(16,596)	-
Total Non-operating Revenues (Expenditures)	14,334	14,334	130,692	116,358
Change in Net Position - Budget Basis	19,240	(33,940)	121,764	155,704
Reconciliation to GAAP Basis				
Bond principle			28,658	
Depreciation & amortization			(129,986)	
Change in net position - GAAP basis			20,436	
Net Position - Beginning of Year			1,957,529	
Net Position - End of Year			1,977,965	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Enterprise Funds
Solid Waste Fund
Schedule of Revenues, Expenditures and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Operating Revenues:				
Landfill:				
Disposal fees	1,034,220	1,034,220	1,129,352	95,132
Other	29,350	29,350	73,900	44,550
Total Landfill Revenues	1,063,570	1,063,570	1,203,252	139,682
Recycling:				
Recycled material sales	60,000	60,000	137,705	77,705
Total Recycling Revenues	60,000	60,000	137,705	77,705
Total Operating Revenues	1,123,570	1,123,570	1,340,957	217,387
Operating Expenditures:				
Landfill Expenditures:				
Operations and maintenance	646,292	660,292	615,329	44,963
Capital outlay	13,765	13,765	673,877	(660,112)
Total Landfill Expenditures	660,057	674,057	1,289,206	(615,149)
Recycling Expenditures:				
Operations	371,802	476,362	382,518	93,844
Total Recycling Expenditures	371,802	476,362	382,518	93,844
Total Operating Expenditures	1,031,859	1,150,419	1,671,724	(521,305)
Operating Income (Loss)	91,711	(26,849)	(330,767)	(303,918)
Non-operating Revenues (Expenditures):				
Sale of capital assets	-	-	40,000	40,000
Grant revenue	-	-	64,601	64,601
Transfers (out)	(78,312)	(78,312)	(78,312)	-
Investment revenue	37,000	37,000	(5,967)	(42,967)
Interest expense	(158,507)	(158,507)	(14,409)	144,098
Total Non-operating Revenues (Expenditures)	(199,819)	(199,819)	5,913	205,732
Change in Net Position - Budget Basis	(108,108)	(226,668)	(324,854)	(98,186)
Reconciliation to GAAP Basis				
Bond principle			38,357	
Capitalized assets			673,877	
Landfill closure/post-closure			(43,572)	
Depreciation & amortization			(108,061)	
Change in net position - GAAP basis			235,747	
Net Position - Beginning of Year			1,010,965	
Prior period adjustment (restated)			195,003	
Net Position - End of Year			1,441,715	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Enterprise Funds
Gunnison County Housing Authority - Assisted Living
Schedule of Revenues, Expenditures and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Operating Revenues:				
Palisade Assisted Living:				
Donations and debt service reimbursements	-	-	-	-
Total Operating Revenues	-	-	-	-
Operating Expenditures:				
Interest payments	-	-	-	-
Total Operating Expenditures	-	-	-	-
Change in Net Position - Budget Basis	-	-	-	-
Reconciliation to GAAP Basis				
Depreciation & amortization			(38,063)	
Change in net position - GAAP basis			(38,063)	
Net Position - Beginning of Year			1,310,896	
Net Position - End of Year			1,272,833	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Enterprise Funds
Gunnison County Housing Authority - Mountain View
Schedule of Revenues, Expenditures and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Operating Revenues:				
Mountain View Apartments:				
Tenant payments	95,000	95,000	115,189	20,189
Assistance payment	140,000	140,000	131,878	(8,122)
Vacancies	(9,050)	(9,050)	(16,231)	(7,181)
Other revenue	3,700	3,700	1,969	(1,731)
Total Operating Revenues	229,650	229,650	232,805	3,155
Operating Expenditures:				
Mountain View Apartments:				
Operations	157,899	177,119	185,331	(8,212)
Principal on debt	17,173	17,173	60,988	(43,815)
Interest on debt	19,809	19,809	23,077	(3,268)
Total Operating Expenditures	194,881	214,101	269,396	(55,295)
Operating Income (Loss)	34,769	15,549	(36,591)	(52,140)
Non-operating Revenues (Expenditures):				
Investment revenue	500	500	-	(500)
Total Non-operating Revenues (Expenditures)	500	500	-	(500)
Change in Net Position - Budget Basis	35,269	16,049	(36,591)	(52,640)
Reconciliation to GAAP Basis				
Bond principle			60,988	
Depreciation & amortization			(52,814)	
Change in net position - GAAP basis			(28,417)	
Net Position - Beginning of Year			(389,148)	
Net Position - End of Year			(417,565)	

The accompanying notes are an integral part of these financial statements.

INTERNAL SERVICE FUND COMBINING FINANCIAL STATEMENTS & SCHEDULES OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET (NON-GAPP BASIS WITH RECONCILIATION TO GAAP)

Internal service funds are used to account for services to other departments or agencies of the government, or to other governments on a cost-reimbursement basis.

Internal Service Fund I – Is used to account for the rental of motor vehicles and heavy equipment and account for the usage of gravel and other materials in construction and maintenance.

Internal Service Fund II – Is used to account for data processing, telephone, mapping, photocopy, and postage services provided to other County Departments.

Internal Service Fund III – Is used to account for self-funded unemployment charges to other County funds and the partially self-funded health insurance coverage costs.

Gunnison County, Colorado
Internal Service Funds
Combining Statement of Net Position
For the Year Ended December 31, 2021

	Internal Service Fund I	Internal Service Fund II	Internal Service Fund III	Total
Current Assets:				
Cash	2,001,537	886,076	2,043,091	4,930,704
Accounts receivable, net of allowance for uncollectible accounts, where applicable	816	1,475	1,902	4,193
Prepaid expenses	150	40,613	-	40,763
Due from other funds	355,927	87	49,094	405,108
Inventory, at cost	492,206	4,741	-	496,947
Total Current Assets	2,850,636	932,992	2,094,087	5,877,715
Non-current Assets:				
Land, property and equipment	19,362,690	1,820,124	-	21,182,814
Less: Accumulated depreciation	(11,412,611)	(1,798,631)	-	(13,211,242)
Total Non-current Assets	7,950,079	21,493	-	7,971,572
Total Assets	10,800,715	954,485	2,094,087	13,849,287
Liabilities:				
Current Liabilities:				
Accounts payable	89,525	1,851	5,203	96,579
Accrued liabilities	18,270	-	172,731	191,001
Accrued compensated absences, due within one year	20,648	10,691	-	31,338
Leases, due within one year	142,125	-	-	142,125
Total Current Liabilities	270,568	12,542	177,934	461,043
Non-current Liabilities:				
Accrued compensated absences	30,971	16,036	-	47,008
Total Non-current Liabilities	30,971	16,036	-	47,008
Total Liabilities	301,539	28,578	177,934	508,051
Net Position:				
Net investment in capital assets	7,807,954	21,493	-	7,829,447
Unrestricted	2,691,222	904,414	1,916,153	5,511,789
Total Net Position	10,499,176	925,907	1,916,153	13,341,236

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2021

	Internal Service Fund I	Internal Service Fund II	Internal Service Fund III	Total
Operating Revenues:				
Rent, net	2,108,594	-	-	2,108,594
Charges and fees	7,366	763,371	176,018	946,755
Other	136,119	295	2,284,856	2,421,270
Total Operating Revenues	2,252,079	763,666	2,460,874	5,476,619
Operating Expenses:				
Operations and maintenance	1,763,638	484,329	2,420,629	4,668,596
Administration	86,160	146,446	-	232,606
Depreciation and amortization	694,911	25,265	-	720,176
Total Operating Expenses	2,544,709	656,040	2,420,629	5,621,378
Operating Income (Loss)	(292,630)	107,626	40,245	(144,759)
Non-operating Revenues (Expenses):				
Gain (loss) on disposal of capital assets	8,485	-	-	8,485
Investment revenue	(5,062)	(2,199)	(5,119)	(12,380)
Interest expense	(3,897)	-	-	(3,897)
Total Non-operating Revenues (Expenses)	(474)	(2,199)	(5,119)	(7,792)
Income (Loss) Before Transfers	(293,104)	105,427	35,126	(152,551)
Transfers In	100,000	44,500	-	144,500
Transfers (Out)	(103,520)	(86,194)	(49,032)	(238,746)
Change in Net Position	(296,624)	63,733	(13,906)	(246,797)
Total Net Position - Beginning of Year	10,645,577	862,174	1,930,059	13,437,810
Prior period adjustment	150,223	-	-	150,223
Total Net Position - End of Year	10,499,176	925,907	1,916,153	13,341,236

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2021

	Internal Service Fund I	Internal Service Fund II	Internal Service Fund III	Total
Cash Flows from Operating Activities:				
Cash received from interfund services provided	2,250,201	894	2,366,243	4,617,338
Cash received from other sources	7,366	763,370	176,018	946,754
Cash payments to vendors for goods and services	(997,980)	(267,568)	(2,450,035)	(3,715,583)
Cash payments to employees for services	(647,361)	(399,688)	(14,399)	(1,061,448)
Net Cash Provided (Used) by Operating Activities	612,226	97,008	77,827	787,061
Cash Flows from Non-capital Financing Activities:				
Transfers (to) other funds	(89,528)	(40,666)	(98,126)	(228,320)
Net Cash Provided (Used) by Non-capital Financing Activities	(89,528)	(40,666)	(98,126)	(228,320)
Cash Flows from Capital and Related Financing Activities:				
Interest paid on debt	(3,897)	-	-	(3,897)
Principal paid on loans and leases	146,119	-	-	146,119
Purchase of capital assets	(280,260)	(14,354)	-	(294,614)
Cash from sale of assets	81,456	-	-	81,456
Net Cash Provided (Used) by Capital and Related Financing Activities	(56,582)	(14,354)	-	(70,936)
Cash Flows from Investing Activities:				
Cash from investment income	(5,062)	(2,200)	(5,118)	(12,380)
Net Cash Provided (Used) by Investing Activities	(5,062)	(2,200)	(5,118)	(12,380)
Net Increase (Decrease) in Cash	461,054	39,788	(25,417)	475,425
Cash - Beginning of Year	1,540,483	846,288	2,068,508	4,455,279
Cash - End of Year	2,001,537	886,076	2,043,091	4,930,704
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	(292,630)	107,626	40,245	(144,759)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation and amortization	694,911	25,265	-	720,176
Changes in Assets and Liabilities:				
(Increase) decrease in accounts receivable	5,487	600	81,387	87,474
(Increase) decrease in prepaid expenses	(150)	(2,942)	-	(3,092)
(Increase) decrease in inventory	226,781	(2,030)	-	224,751
Increase (decrease) in accounts payable	16,634	(10,075)	(52,581)	(46,022)
Increase (decrease) in accrued liabilities	(5,720)	-	11,877	6,157
Increase (decrease) in compensated absences	(33,087)	(21,436)	(3,101)	(57,624)
Net Cash Provided (Used) by Operating Activities	612,226	97,008	77,827	787,061

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Internal Service Funds
Internal Service Fund I - Fleet Management
Schedule of Revenues, Expenditures and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Operating Revenues:				
Equipment rent	1,902,358	1,902,358	2,108,593	206,235
Material and gravel sales	210,900	210,894	136,119	(74,775)
Other revenues	6,100	5,945	7,366	1,421
Total Operating Revenues	2,119,358	2,119,197	2,252,078	132,881
Operating Expenditures:				
Gravel pit maintenance	36,955	37,555	-	37,555
Fleet maintenance	2,393,804	2,493,441	1,764,175	729,266
Materials	301,900	303,689	369,986	(66,297)
Total Operating Expenditures	2,732,659	2,834,685	2,134,161	700,524
Operating Income (Loss)	(613,301)	(715,488)	117,917	833,405
Non-operating Revenues (Expenditures):				
Sale of capital assets	50,000	50,000	81,456	31,456
Grant revenue	-	(181)	-	181
Investment income	20,000	20,000	(5,062)	(25,062)
Transfers in	100,000	100,000	100,000	-
Transfers (out)	(103,520)	(103,520)	(103,520)	-
Interest expense	(38,101)	(38,222)	(3,897)	34,325
Total Non-operating Revenues (Expenditures)	28,379	28,077	68,977	40,900
Change in Net Position - Budget Basis	(584,922)	(687,411)	186,894	874,305
Reconciliation to GAAP Basis				
Net book value of capital asset dispositions			(72,971)	
Debt principle			4,104	
Depreciation & amortization			(694,911)	
Capitalized assets			280,260	
Change in net position - GAAP basis			(296,624)	
Net Position - Beginning of Year			10,645,577	
Prior period adjustment (restatement)			150,223	
Net Position - End of Year			10,499,176	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Internal Service Funds
Internal Service Fund II - Information Technology
Schedule of Revenues, Expenditures and Changes in Net Position
Budget (Non-GAAP Basis) and Actual

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Operating Revenues:				
Data processing	442,050	442,050	439,550	(2,500)
Mapping	179,674	179,674	179,680	6
Telephone system	87,542	87,542	87,542	-
Photocopy and postage	80,780	80,780	56,599	(24,181)
Other	1,500	(51)	295	346
Total Operating Revenues	791,546	789,995	763,666	(26,329)
Operating Expenditures:				
GIS Mapping:				
Operations	180,650	188,690	125,911	62,779
Capital outlay	-	210	-	210
Telephone System:				
Operations	42,306	54,806	40,697	14,109
Capital outlay	-	3,000	14,354	(11,354)
Photocopy and Postage:				
Operations	85,595	99,695	73,858	25,837
Help Desk:				
Operations	140,062	183,186	150,130	33,056
Capital outlay	-	1,390	11,221	(9,831)
IT Infrastructure:				
Operations	225,162	256,467	161,153	95,314
Systems Development:				
Operations	56,677	101,841	52,482	49,359
Capital outlay	-	15,000	-	15,000
IT Training:				
Operations	16,623	103,623	15,323	88,300
Total Operating Expenditures	747,075	1,007,908	645,129	362,779
Operating Income (Loss)	44,471	(217,913)	118,537	336,450
Non-operating Revenues (Expenditures):				
Transfers in	44,500	44,500	44,500	-
Transfers (out)	(86,194)	(86,194)	(86,194)	-
Investment revenue	13,261	13,261	(2,199)	(15,460)
Total Non-operating Revenues (Expenditures)	(28,433)	(28,433)	(43,893)	(15,460)
Change in Net Position - Budget Basis	16,038	(246,346)	74,644	320,990
Reconciliation to GAAP Basis				
Depreciation & amortization			(25,265)	
Capitalized assets			14,354	
Change in net position - GAAP basis			63,733	
Net Position - Beginning of Year			862,174	
Net Position - End of Year			925,907	

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Internal Service Funds
Internal Service Fund III Health Insurance
Schedule of Revenues, Expenditures and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Operating Revenues:				
Premium contributions	2,561,050	2,559,900	2,391,567	(168,333)
Miscellaneous	17,120	17,020	69,307	52,287
Total Operating Revenues	2,578,170	2,576,920	2,460,874	(116,046)
Operating Expenditures:				
Operations	2,940,779	6,074,033	2,420,629	3,653,404
Total Operating Expenditures	2,940,779	6,074,033	2,420,629	3,653,404
Operating Income (Loss)	(362,609)	(3,497,113)	40,245	3,537,358
Non-operating Revenues (Expenditures):				
Transfers (out)	(49,032)	(49,032)	(49,032)	-
Investment revenue	40,000	40,000	(5,119)	(45,119)
Total Non-operating Revenues (Expenditures)	(9,032)	(9,032)	(54,151)	(45,119)
Change in Net Position - Budget Basis	(371,641)	(3,506,145)	(13,906)	3,492,239
Reconciliation to GAAP Basis				
Capitalized assets			-	
Change in net position - GAAP basis			(13,906)	
Net Position - Beginning of Year			1,930,059	
Net Position - End of Year			1,916,153	

The accompanying notes are an integral part of these financial statements.

FIDUCIARY FUNDS COMBINING FINANCIAL STATEMENTS

Custodial funds are used to account for short-term custodial collections of resources on behalf of another individual, entity, or government.

Public Trustee – Accounts for monies collected by the Gunnison County Public Trustee for foreclosure proceedings.

County Treasurer – Accounts for monies collected (principally tax collections) by the Gunnison County Treasurer for various local government entities within the County.

Gunnison County, Colorado
Combining Statement of Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Public Trustee	County Treasurer	Total Custodial Funds
Assets			
Cash and investments	39,547	7,969,638	8,009,185
Accounts receivable	8,421	-	8,421
Taxes receivable for other governments	-	40,142,237	40,142,237
Total Assets	47,968	48,111,875	48,159,843
Liabilities			
Due to other governments	-	7,228,855	7,228,855
Total Liabilities	-	7,228,855	7,228,855
Deferred Inflow of Resources			
Property tax revenue	-	40,142,237	40,142,237
Total Deferred Inflow of Resources	-	40,142,237	40,142,237
Net Position			
Restricted for:			
Individuals, organizations, and other governments	47,968	740,783	788,751
Total Net Position	47,968	740,783	788,751

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Public Trustee	County Treasurer	Total Custodial Funds
Additions			
Taxes collected for other governments	-	36,823,800	36,823,800
Public trustee activity	343,830	-	343,830
Miscellaneous	25,000	21,069,291	21,094,291
Total Additions	368,830	57,893,091	58,261,921
Deductions			
Taxes disbured	-	40,355,691	40,355,691
Public trustee disbursements	286,294	-	286,294
Funds held for others	-	2,963,336	2,963,336
Miscellaneous	90,523	14,537,556	14,628,079
Total Deductions	376,817	57,856,583	58,233,400
Net Increase (Decrease) in Fiduciary Net Position	(7,987)	36,508	28,521
Net Position - Beginning of the Year	55,955	704,275	760,230
Net Position - End of the Year	47,968	740,783	788,751

The accompanying notes are an integral part of these financial statements.

PASSENGER FACILITY CHARGES COLLECTED AND EXPENDED

&

LOCAL HIGHWAY FINANCE REPORT

Gunnison County
COLORADO

Gunnison County, Colorado
Schedule of Passenger Facility Charges Collected and Expended
For the Year Ended December 31, 2021

Program Title	Amounts for Current Year	Unliquidated Balance
Unliquidated PFC revenues, beginning of year		$ 100,668
Revenues:		
Revenues collected from air carriers	166,862	
Total PFC Revenues	166,862	166,862
Project Expenditures:		
Construction	-	
Total PFC project expenditures	-	-
Unliquidated PFC revenues, end of year		$ 267,530

Form Approved
OMB No. 2125-0032

The public report burden for this information collection is estimated to average 380 hours annually.

LOCAL HIGHWAY FINANCE REPORT

City or County: Gunnison County

YEAR ENDING : December 2021

This Information From The Records Of (example - City of _ or County of Gunnison County, CO

Prepared By: Juan Guerra, CFO
Phone: (970)641-2203

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	
3. Other local imposts (from page 2)	386,012
4. Miscellaneous local receipts (from page 2)	287,265
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	0
7. Total (1 through 6)	673,277
B. Private Contributions	
C. Receipts from State government (from page 2)	3,214,102
D. Receipts from Federal Government (from page 2)	1,667,216
E. Total receipts (A.7 + B + C + D)	5,554,595

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway disbursements:	
1. Capital outlay (from page 2)	598,217
2. Maintenance:	3,202,960
3. Road and street services:	
a. Traffic control operations	
b. Snow and ice removal	1,077,475
c. Other	
d. Total (a. through c.)	1,077,475
4. General administration & miscellaneous	803,475
5. Highway law enforcement and safety	
6. Total (1 through 5)	5,682,127
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
3. Total (1.c + 2.c)	0
C. Payments to State for highways	
D. Payments to toll facilities	
E. Total disbursements (A.6 + B.3 + C + D)	5,682,127

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				0
1. Bonds (Refunding Portion)				
B. Notes (Total)				0

V. LOCAL ROAD AND STREET FUND BALANCE

A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
2,634,143	5,554,595	5,682,127	2,506,611	0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT	STATE: Colorado
	YEAR ENDING (mm/yy): December 2021

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		**A.4. Miscellaneous local receipts:**	
a. Property Taxes and Assessments		a. Interest on investments	0
b. Other local imposts:		b. Traffic Fines & Penalities	
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	54,929
5. Specific Ownership &/or Other	386,012	g. Other Misc. Receipts	165,036
6. Total (1. through 5.)	386,012	h. Other	67,300
c. Total (a. + b.)	386,012	i. Total (a. through h.)	287,265
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		**D. Receipts from Federal Government**	
1. Highway-user taxes	3,157,624	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	0
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	56,478	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	1,667,216
f. Total (a. through e.)	56,478	g. Total (a. through f.)	1,667,216
4. Total (1. + 2. + 3.f)	3,214,102	3. Total (1. + 2.g)	
			(Carry forward to page 1)

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs		2,642	2,642
c. Construction:			
(1). New Facilities		0	0
(2). Capacity Improvements		2,049	2,049
(3). System Preservation		586,518	586,518
(4). System Enhancement & Operation		7,008	7,008
(5). Total Construction (1) + (2) + (3) + (4)	0	595,575	595,575
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	598,217	598,217
			(Carry forward to page 1)

Notes and Comments:

FORM FHWA-536

STATISTICAL SECTION

This part of Gunnison County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Financial Trends
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information
These schedules contain service and infrastructure data to help readers understand how the information in the County's financial report relates to the services the government provides and the activities it performs.

GUNNISON COUNTY, COLORADO
GOVERNMENT-WIDE NET POSITION
(Accrual Basis of Accounting)

Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
Net Investment in Capital Assets	$ 18,166,877	$ 25,794,288	$ 26,495,403	$ 28,793,403	$ 27,965,908	$ 27,225,322	$ 28,037,057	$ 30,002,151	$ 27,755,118	$ 25,045,397
Restricted	2,200,937	4,555,409	7,147,176	7,035,176	6,865,176	8,237,658	7,184,227	9,156,295	10,242,165	7,657,883
Unrestricted	17,968,070	14,074,486	10,718,784	11,464,082	11,958,248	11,241,181	13,040,808	13,063,015	14,015,083	24,436,923
Total governmental activities net position	38,335,884	44,424,183	44,361,363	47,292,661	46,789,332	46,704,161	48,262,092	52,221,461	52,012,366	57,140,203
Business-type Activities										
Net Investment in Capital Assets	41,388,255	39,372,551	37,027,853	37,007,523	36,343,080	40,270,100	38,618,720	37,340,428	35,784,593	50,953,789
Restricted	1,263,534	1,246,177	1,292,668	863,440	173,909	191,207	223,293	240,896	1,634,872	2,974,629
Unrestricted	2,963,409	2,388,776	2,460,405	2,781,275	2,826,748	3,047,655	3,565,617	4,178,440	4,501,216	2,764,107
Total business-type activities net position	45,615,198	43,007,504	40,780,926	40,652,238	39,343,737	43,508,962	42,407,630	41,759,764	41,920,681	56,692,525
Primary Government										
Net Investment in Capital Assets	59,555,132	65,166,839	63,523,256	65,800,926	64,308,988	67,495,422	66,655,777	67,342,579	63,539,711	75,999,186
Restricted	3,464,471	5,801,586	8,439,844	7,898,616	7,039,085	8,428,865	7,407,520	9,397,191	11,877,037	10,632,512
Unrestricted	20,931,479	16,463,262	13,179,189	14,245,357	14,784,996	14,288,836	16,606,425	17,241,455	18,516,299	27,201,030
Total primary governmental net position	**$ 83,951,082**	**$ 87,431,687**	**$ 85,142,289**	**$ 87,944,899**	**$ 86,133,069**	**$ 90,213,123**	**$ 90,669,722**	**$ 93,981,225**	**$ 93,933,047**	**$ 113,832,728**

Source: Current and prior years' financial statements

GUNNISON COUNTY, COLORADO
GOVERNMENT-WIDE CHANGES IN NET POSITION
(Accrual Basis of Accounting)

Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities:										
General Government	$ 8,082,650	$ 7,094,484	$ 8,654,191	7,908,000	9,217,303	9,796,897	$ 8,776,127	$ 9,074,591	$ 12,294,916	$ 17,002,310
Judicial	252,849	870,412	280,846	522,684	452,542	333,952	358,321	379,279	425,685	428,313
Public Safety	2,686,129	3,204,744	3,240,368	3,286,772	3,438,455	3,633,707	3,629,491	3,886,014	5,472,529	4,657,418
Health and Welfare	4,993,542	5,101,838	5,070,202	5,382,088	5,601,170	5,812,735	7,185,943	6,559,012	7,884,139	8,445,115
Auxiliary Services	254,582	264,163	264,873	215,784	255,640	277,083	268,515	300,650	267,144	286,193
Culture and Recreation	1,236,329	1,068,592	591,386	902,490	487,404	338,245	795,252	612,710	961,312	(4,633,586)
Public Works	5,177,367	5,460,692	6,219,634	6,129,231	6,440,027	6,291,045	7,367,449	7,441,484	6,339,861	6,572,529
Interest on Long-term Debt	1,040,570	970,655	1,344,241	1,345,382	1,318,333	1,319,187	1,351,390	1,267,693	1,188,060	998,442
Total Governmental Activities Expenses	**23,724,018**	**24,035,580**	**25,665,741**	**25,692,431**	**27,210,874**	**27,802,851**	**29,732,488**	**29,521,433**	**34,833,646**	**33,756,734**
Business-type Activities:										
Airport	2,646,560	2,743,201	2,738,264	2,716,074	2,790,340	2,730,511	3,051,974	3,521,263	3,467,059	3,487,506
Sewer	545,648	573,226	589,475	563,080	553,392	618,047	754,234	808,377	816,632	860,988
Water	521,288	562,498	616,363	684,650	721,364	659,304	671,923	569,563	438,081	544,128
Landfill	684,346	1,125,047	870,648	1,224,485	2,096,995	1,046,274	972,869	997,906	957,003	1,125,533
Housing	313,538	268,945	282,343	268,237	273,271	288,374	296,948	272,148	277,007	299,285
Total Business-type Activities Expenses	**4,711,380**	**5,272,917**	**5,097,093**	**5,456,526**	**6,435,362**	**5,342,510**	**5,747,948**	**6,169,257**	**5,955,782**	**6,317,440**
Total primary governmental net position	**$ 28,435,398**	**$ 29,308,497**	**$ 30,762,834**	**$ 31,148,957**	**$ 33,646,236**	**$ 33,145,361**	**$ 35,480,436**	**$ 35,690,690**	**$ 40,789,428**	**$ 40,074,174**
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	$ 2,041,053	$ 1,752,032	$ 1,589,356	$ 2,028,734	$ 1,942,768	$ 2,069,156	$ 2,427,987	$ 2,563,937	$ 3,388,149	$ 3,453,105
Judicial	-	-	-	-	-	-	-	-	464,810	-
Public Safety	249,856	230,554	179,007	193,151	166,570	150,497	134,061	186,932	1,789,969	174,527
Health and Welfare	216,949	163,054	140,298	155,616	139,399	186,114	172,142	203,788	990,967	446,282
Auxiliary Services	38,516	35,131	32,445	38,084	45,404	51,504	50,494	49,705	35,131	35,694
Culture and Recreation	15,798	15,890	23,139	21,536	22,661	24,512	38,132	43,488	29,009	28,392
Public Works	253,609	231,230	292,275	317,394	330,456	351,061	308,579	372,465	4,698,173	321,386
Operating Grants and Contributions	9,163,636	15,201,558	9,681,561	9,400,605	9,963,410	9,562,850	10,196,555	10,935,746	1,792,000	13,209,918
Capital Grants and Contributions	6,383	77,150	764,569	4,069,889	1,372,460	5,283,815	1,362,532	1,176,996	6,490,219	397,645
Total Governmental Activities Program Revenues	**11,985,800**	**17,706,599**	**12,702,650**	**16,225,009**	**13,983,128**	**17,679,509**	**14,690,482**	**15,533,057**	**19,678,427**	**18,066,949**
Business-type Activities:										
Charges for Services	2,900,241	3,006,437	3,190,278	3,257,932	3,328,734	3,421,822	3,981,710	4,455,713	3,770,474	4,456,096
Operating Grants and Contributions	670	1,154	467	24,809	84,293	434,088	56,760	91,769	1,161,130	64,601
Capital Grants and Contributions	69,840	5,707	2,892	-	53,148	139,074	712,555	1,057,969	987,601	16,533,277
Total Business-Type Activities Program Revenues	**2,970,751**	**3,013,298**	**3,193,637**	**3,282,741**	**3,466,175**	**3,994,984**	**4,751,025**	**5,605,451**	**5,919,205**	**21,053,974**
Total Primary Government Program Revenues	**$ 14,956,551**	**$ 20,719,897**	**$ 15,896,287**	**$ 19,507,750**	**$ 17,449,303**	**$ 21,674,493**	**$ 19,441,507**	**$ 21,138,508**	**$ 25,597,632**	**$ 39,120,923**

(continued)

GUNNISON COUNTY, COLORADO

GOVERNMENT-WIDE CHANGES IN NET POSITION
(Accrual Basis of Accounting)

Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (Expense)/Revenue										
Governmental Activities	$ (11,738,218)	$ (6,328,981)	$ (12,963,091)	$ (9,467,422)	$ (13,227,746)	$ (10,123,342)	$ (15,042,006)	$ (13,988,376)	$ (15,155,219)	$ (15,689,785)
Business-type Activities	(1,740,629)	(2,259,619)	(1,903,456)	(2,173,785)	(2,969,187)	(1,347,526)	(996,923)	(563,806)	(36,577)	14,736,534
Total Primary Government	**(13,478,847)**	**(8,588,600)**	**(14,866,547)**	**(11,641,207)**	**(16,196,933)**	**(11,470,868)**	**(16,038,929)**	**(14,552,182)**	**(15,191,796)**	**(953,251)**
General Revenues										
Governmental Activities:										
Taxes										
Property Taxes	7,278,102	7,163,124	7,650,021	8,131,930	8,595,658	9,084,312	9,391,518	9,468,860	10,089,827	10,746,587
Specific Ownership Tax	372,570	410,845	482,148	519,647	537,151	669,922	699,734	775,557	701,940	807,166
Sales Taxes	1,726,268	1,835,454	1,966,721	2,129,805	2,285,380	2,397,243	2,686,347	3,013,608	3,436,992	4,197,197
Marketing and promotion taxes	1,093,649	1,134,419	1,376,213	1,490,055	1,723,475	1,894,302	2,115,150	2,167,092	2,403,889	3,463,800
Other Taxes	40,472	34,486	31,943	38,623	44,928	36,580	38,121	34,962	34,257	23,734
Investment Income	192,290	92,511	42,485	110,194	137,170	154,875	228,589	595,767	459,967	(45,955)
Unrestricted Grants and contributions	3,126,773	1,753,645	1,545,746	1,865,189	998,638	1,241,063	1,226,690	1,647,288	-	1,242,770
Transfers	(868,869)	99,389	368,532	(1,985,571)	(1,586,707)	(5,440,126)	213,788	244,611	(267,206)	179,344
Gain (Loss) on Sale of Capital Assets	(351,502)	4,500	(563,538)	(254,186)	(11,276)	-	-	-	240,915	52,756
Total Governmental Activities	12,609,753	12,528,373	12,900,271	12,045,686	12,724,417	10,038,171	16,599,937	17,947,745	17,100,581	20,667,399
Business-type Activities:										
Investment Income	47,940	18,826	18,893	29,821	34,203	30,838	63,677	160,548	125,291	(20,349)
Miscellaneous	35,683	24,117	28,732	29,705	39,776	41,787	45,702	-	-	-
Transfers	868,869	(99,389)	(368,532)	1,985,571	1,586,707	5,440,126	(213,788)	(244,611)	267,206	(179,344)
Gain (Loss) on Sale of Capital Assets	4,356	200	(2,215)	-	-	-	-	-	-	40,000
Total business-type Activities	956,848	(56,246)	(323,122)	2,045,097	1,660,686	5,512,751	(104,409)	(84,063)	392,497	(159,693)
Total Primary Government	**13,566,601**	**12,472,127**	**12,577,149**	**14,090,783**	**14,385,103**	**15,550,922**	**16,495,528**	**17,863,682**	**17,493,078**	**20,507,706**
Changes in Net Position										
Governmental Activities	871,535	6,199,392	(62,820)	2,578,264	(503,329)	(85,171)	1,557,931	3,959,369	1,945,362	4,977,614
Business-type Activities	(783,781)	(2,315,865)	(2,226,578)	(128,688)	(1,308,501)	4,165,225	(1,101,332)	(647,869)	355,920	14,576,841
Total Primary Government	**$ 87,754**	**$ 3,883,527**	**$ (2,289,398)**	**$ 2,449,576**	**$ (1,811,830)**	**$ 4,080,054**	**$ 456,599**	**$ 3,311,500**	**$ 2,301,282**	**$ 19,554,455**

Source: Current and prior year's financial statements

GUNNISON COUNTY, COLORADO
FUND BALANCES - GENERAL FUND AND REMAINING GOVERNMENTAL FUNDS
(Modified Accrual Basis of Accounting)

Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ 376,799	$ 381,293	$ 379,254	$ 331,811	$ 281,641
Restricted	1,530,000	1,604,000	1,316,000	829,000	659,000	701,000	773,000	876,000	1,051,000	998,000
Committed	3,263,490	2,477,947	3,911,706	918,301	845,325	922,911	286,876	153,482	133,289	438,973
Assigned	-	-	-	-	-	-	-	-	2,510,200	-
Unassigned	2,655,436	2,820,130	2,039,280	3,439,895	3,965,578	4,134,909	4,722,943	4,799,580	4,613,486	9,157,518
Total General Fund	7,448,926	6,902,077	7,266,986	5,187,196	5,469,903	6,135,619	6,164,112	6,208,316	8,639,786	10,876,132
All other Governmental Funds										
Nonspendable	20,000	13,995	24,282	27,067	40,515	42,984	1,267,666	1,887,568	41,752	1,778,839
Restricted	9,849,977	16,427,644	5,831,176	6,999,520	7,160,235	6,835,658	5,638,227	7,404,295	16,897,572	13,368,290
Committed	194,342	1,722,507	507,793	70,952	54,896	1,475,226	834,950	516,413	2,938,443	1,151,153
Assigned	944,676	1,154,976	2,093,760	2,560,521	2,379,920	983,738	2,371,297	3,538,141	-	904,751
Unassigned	(301,347)	(624,479)	(22,739)	(18,047)	(23,241)	-	(13,172)	-	-	-
General Government Tax Revenues	10,707,648	18,694,643	8,434,272	9,640,013	9,612,325	9,337,606	10,098,968	13,346,417	19,877,767	17,203,033
Total All Governmental Funds	**$ 18,156,574**	**$ 25,596,720**	**$ 15,701,258**	**$ 14,827,209**	**$ 15,082,228**	**$ 15,473,225**	**$ 16,263,080**	**$ 19,554,733**	**$ 28,517,553**	**$ 28,079,165**

Source: Current and prior year's financial statements

GUNNISON COUNTY, COLORADO
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
(Modified Accrual Basis of Accounting)

Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	$ 10,510,744	$ 10,578,064	$ 11,506,800	$ 12,309,859	$ 13,186,388	$ 14,082,196	$ 14,930,685	$ 15,459,879	$ 16,666,905	$ 19,238,484
Licenses, Fees and Permits	300,777	294,276	311,132	458,082	553,368	559,904	747,981	772,995	659,121	1,175,549
Intergovernmental	12,105,400	16,823,924	11,696,235	14,795,554	11,970,726	15,704,473	12,377,250	13,583,723	14,668,659	14,190,410
Charges for Services	1,728,776	1,688,719	1,557,908	1,672,735	1,792,404	1,967,104	2,046,761	2,172,421	2,374,410	2,577,479
Fines and Forfeitures	-	-	13,807	26,533	12,100	23,436	17,294	24,663	-	34,870
Investment Earnings	192,292	92,519	37,805	101,241	129,491	144,925	223,669	590,594	459,967	(45,955)
Contributions and Donations	261,310	193,327	202,257	299,633	253,436	234,485	207,062	147,787	1,486,081	796,184
Miscellaneous	575,739	462,153	474,067	426,726	405,832	460,768	429,166	587,487	490,156	535,224
Total Revenues	25,675,038	30,132,982	25,800,011	30,090,363	28,303,745	33,177,291	30,979,868	33,339,549	36,805,299	38,502,245
Expenditures										
General Government	8,112,982	7,694,075	8,584,176	8,637,756	8,916,183	9,929,050	10,091,088	11,941,428	12,935,692	16,851,705
Judicial	366,151	1,189,893	11,358,579	4,669,512	452,542	334,890	358,321	379,279	425,685	428,313
Public Safety	3,005,830	2,857,543	2,923,506	2,954,649	3,085,632	3,346,703	3,418,319	3,569,980	5,122,245	4,533,532
Health and Welfare	4,872,151	5,021,261	5,151,656	5,325,792	5,481,018	5,710,136	7,120,823	6,473,067	7,857,626	8,332,348
Auxiliary Services	257,857	265,738	267,790	222,183	253,847	276,601	268,570	298,708	264,496	287,137
Culture and Recreation	569,874	789,759	526,620	1,169,423	444,199	314,380	854,468	567,846	1,428,583	910,607
Public Works	6,582,708	13,028,701	5,048,705	6,709,006	7,352,965	10,896,414	6,148,445	6,268,768	5,494,242	5,536,317
Debt Service	3,018,900	1,687,797	2,624,551	2,476,234	2,160,316	2,179,484	2,161,122	2,167,877	3,766,977	2,387,020
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Expenditures	26,786,453	32,534,767	36,485,583	32,164,555	28,146,702	32,987,658	30,421,156	31,666,953	37,295,546	39,266,979
Excess of Revenues Over (Under)	(1,111,415)	(2,401,785)	(10,685,572)	(2,074,192)	157,043	189,633	558,712	1,672,596	(490,247)	(764,734)
Other Financing Sources (Uses)										
Proceeds for Debt Issuance	-	10,353,300	-	-	-	-	-	1,320,689	27,864,311	-
Premium on Refunding Debt	-	-	-	-	-	-	-	-	3,332,609	-
Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-
Payment to Refunded COP to E	-	-	-	-	-	-	-	-	(22,115,000)	-
Other Charges - Debt Service	-	-	-	-	-	-	-	-	-	-
Sale of Inventory/Assets Held For Sale									240,915	-
Sale of Capital Assets	101,227	-	2,693	420,100	-	-	-	-	-	52,756
Capital contribution	-		-	-	-	-	-	-	-	-
Transfers in	3,415,317	5,827,821	4,301,296	7,775,267	3,155,691	4,216,663	5,040,837	4,659,147	2,422,688	3,733,105
Transfers out	(3,672,218)	(6,339,190)	(3,513,879)	(7,348,258)	(3,057,715)	(4,015,299)	(4,809,694)	(4,360,779)	(2,611,422)	(3,459,515)
Total Other Financing Sources (us	(155,674)	9,841,931	790,110	847,109	97,976	201,364	231,143	1,619,057	9,134,101	326,346
Net Change in Fund Balances	$ (1,267,089)	$ 7,440,146	$ (9,895,462)	$ (1,227,083)	$ 255,019	$ 390,997	$ 789,855	$ 3,291,653	$ 8,643,854	$ (438,388)

Source: Current and prior year's financial statements

GUNNISON COUNTY, COLORADO
ASSESSED AND ACTUAL VALUE OF PROPERTY

Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property		Exemptions of Real Property		Total		Ratio of Total Assessed Value to Total Actual Value	Direct Mill Levy Rate
	Assessed Value [1]	Actual Value [2]	Assessed Value [1]	Actual Value [2]	Assessed Value [1]	Actual Value [2]	Assessed Value [1]	Actual Value [2]		
2012	605,774,060	4,798,881,310	82,436,880	284,263,470	361,979,650	1,265,394,159	1,050,190,590	6,348,538,939	16.54%	11.328
2013	497,566,400	3,942,604,730	78,619,130	271,099,170	373,358,670	1,300,094,213	949,544,200	5,513,798,113	17.22%	14.396
2014	485,032,090	3,944,526,230	63,761,700	219,866,540	374,653,920	1,304,935,018	923,447,710	5,469,327,788	16.88%	16.068
2015	549,423,270	4,668,413,360	61,339,420	211,513,580	379,563,930	1,326,660,880	990,326,620	6,206,587,820	15.96%	15.674
2016	539,847,180	4,691,148,050	53,282,670	183,733,450	380,828,970	1,330,962,202	973,958,820	6,205,843,702	15.69%	16.83
2017	555,549,010	5,161,162,610	41,191,380	142,038,460	386,246,520	1,350,440,862	982,986,910	6,653,641,932	14.77%	17.207
2018	561,185,770	5,266,984,240	41,947,660	144,645,940	387,917,690	1,357,044,613	991,051,120	6,768,674,793	14.64%	17.145
2019	672,717,100	6,391,902,650	46,755,400	161,224,840	418,952,490	1,470,495,021	1,138,424,990	8,023,622,511	14.19%	15.355
2020	675,489,530	6,484,163,740	48,947,110	168,781,520	423,228,550	1,487,274,788	1,147,665,190	8,140,220,048	14.10%	16.226
2021	774,448,190	7,677,897,540	50,499,020	174,134,430	447,432,050	1,576,222,970	1,272,379,260	9,428,254,940	13.50%	14.580

Note: State assessed included in Real Property.

GUNNISON COUNTY, COLORADO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years

Levy Year:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
County-wide levies										
County Government										
Human Services	0.393	0.499	0.524	0.512	0.520	0.534	0.531	0.475	0.503	0.452
Library	1.041	1.323	1.476	1.440	1.570	1.611	1.602	1.410	-	-
Health Care Center	0.824	1.047	1.169	1.140	1.243	1.276	1.269	1.136	1.202	1.082
General Fund	9.070	11.527	12.899	12.582	13.497	13.786	13.743	12.334	14.521	13.046
Total County	11.328	14.396	16.068	15.674	16.830	17.207	17.145	15.355	16.226	14.580
Other Direct & Overlapping County-wide										
Library District										
Gunnison County Library Distric	-	-	-	-	-	-	-	1.627	1.900	1.900
Cities and Towns										
Crested Butte, Town of	10.585	10.806	11.362	10.633	10.740	10.537	10.668	10.304	10.372	10.374
Gunnison, City of	3.868	3.868	3.868	3.868	3.868	3.868	3.868	3.868	3.868	3.868
Marble, Town of	6.505	6.505	6.505	6.505	6.506	6.505	6.505	6.505	6.505	6.505
Mt. Crested Butte, Town of	10.378	10.378	10.378	10.378	10.378	10.378	10.378	10.378	10.378	10.378
Pitkin, Town of	5.790	5.560	5.560	4.798	4.973	5.332	5.542	5.989	6.215	5.470
School Districts										
Delta County School District 50-J	27.550	27.383	27.542	27.386	27.765	28.263	28.277	27.596	27.647	28.172
Gunnison Watershed School District RE-1J	25.972	27.966	32.713	31.886	31.378	31.218	30.161	28.868	28.711	27.236
Montrose County School District RE-1J	23.539	23.837	23.763	23.670	26.244	25.994	26.010	25.495	25.412	26.055
Metropolitan Districts										
Crested Butte South Metro District	12.676	14.363	14.363	11.842	12.620	12.002	12.876	10.532	11.270	10.070
Gunnison Rising Metro District #1	-	-	-	-	-	-	-	-	-	-
Gunnison Rising Metro District #2	-	-	-	-	-	-	-	-	-	45.000
Gunnison Rising Metro District #3	-	-	-	-	-	-	-	-	-	45.000
Gunnison Rising Metro District #4	-	-	-	-	-	-	-	-	-	45.000
Reserve Metro District #1*	-	-	-	-	-	-	-	-	-	-
Reserve Metro District #2	3.000	50.000	56.471	50.000	10.000	10.000	10.000	10.000	10.000	10.078
Reserve Metro District #2 Bond2008GO	52.676	56.073	60.000	55.900	45.678	-	-	-	-	-
Reserve Metro District #2 Bond2016A	-	-	-	-	-	39.962	39.753	35.340	35.175	27.831
Reserve Metro District #2 Bond2016B	-	-	-	-	-	6.079	6.034	5.200	5.179	3.919
Reserve Metro District #2 Bond2016C	-	-	-	-	-	4.880	4.748	4.392	4.262	3.430
Skyland Metropolitan District	27.080	36.044	36.044	28.694	28.694	28.694	28.694	24.355	24.355	19.424
Recreation District										
Gunnison Metro Recreation District	0.450	0.574	0.598	0.557	0.578	0.578	1.000	1.000	1.000	1.000
Fire Protection Districts										
Arrowhead Fire Protection District	4.518	4.518	4.518	4.766	4.272	4.518	4.518	4.518	4.518	4.518
Carbondale Fire Protection District	9.965	8.207	8.203	9.516	9.483	9.306	12.567	12.862	12.796	12.607
Crested Butte Fire Protection District	3.843	4.654	4.814	4.514	4.646	8.036	8.139	7.631	7.687	11.415
Gunnison County Fire Protection Distric	4.513	4.536	4.504	4.524	4.516	4.514	4.508	4.514	4.505	4.505
Ragged Mountain Fire Protection District	2.050	2.175	2.460	3.350	3.350	3.350	3.350	3.350	3.350	3.350
Sanitation District										
East River Regional Sanitation District	4.274	4.274	4.274	2.608	2.608	2.608	2.608	1.991	1.846	1.846
Water & Sanitation District										
Mt. Crested Butte Water & Sanitation District	9.082	12.495	12.581	11.254	11.304	11.425	11.770	10.230	10.415	7.734
Water Conservancy Districts										
Bostwick Park Water District	0.983	0.983	0.982	0.967	0.989	0.989	0.985	0.895	0.893	0.936
Colorado River Water District	0.242	0.254	0.253	0.243	0.253	0.253	0.256	0.235	0.502	0.501
Crawford Water District	0.469	0.463	0.469	0.469	0.469	0.469	0.469	0.448	0.448	0.448
North Fork Water District	0.561	0.561	0.561	0.561	0.561	0.561	0.561	0.561	0.561	0.561
Upper Gunnison River Water District	1.524	1.951	1.951	1.951	1.951	1.951	1.951	1.951	1.951	1.951
Cemetery District										
Gunnison Cemetery District No. 1	0.768	0.769	0.766	0.750	0.766	0.766	0.767	0.766	0.766	0.765
Ambulance District										
North Fork Ambulance Health Service District	-	-	-	-	-	-	-	5.554	5.887	5.883

**No mill levy submitted to Colorado DOLA, they are a separate legal entity but do not have a tax levy*

GUNNISON COUNTY, COLORADO
PRINCIPAL PROPERTY TAX PAYERS

Last Ten Fiscal Years

Taxpayer	Type of Business	2021 Assessed Valuation	Percent of Total Assessed Valuation	2020 Assessed Valuation	Percent of Total Assessed Valuation	2019 Assessed Valuation	Percent of Total Assessed Valuation	2018 Assessed Valuation	Percent of Total Assessed Valuation	2017 Assessed Valuation	Percent of Total Assessed Valuation
Mountain Coal Company, L.L.C.	Natural Resource Extraction	$ 20,607,800	1.62%	$ 24,932,240	2.17%	$ 28,208,770	2.48%	$ 28,878,690	2.91%	$ 29,419,360	2.99%
Crested Butte, LLC	Recreation	8,632,360	0.68%	8,416,920	0.73%	7,177,980	0.63%	3,707,260	0.37%	3,684,210	0.37%
SG Interests I Ltd.	Oil & Gas Extraction	6075610	0.48%	7,994,920	0.70%	10,440,970	0.92%	9,835,820	0.99%	9,478,570	0.96%
Boxer F2, L.P.	Hospitality	5,896,990	0.46%	4,812,180	0.42%	4,855,600	0.43%	4,638,880	0.47%	4,678,440	0.48%
Public Service Company of Colorado (Xcel)	Utility	4,595,600	0.36%	4,720,800	0.41%	3,067,500	0.27%	1,587,300	0.16%	0	0.00%
Gunnison County Electric Association	Utility	3,808,000	0.30%	3,951,200	0.34%	3,435,895	0.30%	3,497,100	0.35%	3,717,800	0.38%
Elk Avenue Partners, LLC	Commercial Real Estate	3,287,280	0.26%	3,619,710	0.32%	3,757,230	0.33%	3,398,810	0.34%	3,055,600	0.31%
Colorado Stone Quarries	Natural Resource Extraction	3,127,440	0.25%	3,165,010	0.28%	3,109,250	0.27%	1,234,550	0.12%	1,219,420	0.12%
Kelly Midwest Ventures Limited Partnership	Commercial Real Estate	3,106,960	0.24%	2,891,230	0.25%	2,891,230	0.25%	2,461,980	0.25%	2,461,980	0.25%
Spectrum Pacific West	Commercial Real Estate	2,915,030	0.23%	2,528,920	0.22%	2,528,920	0.22%	2,338,590	0.24%	2,248,010	0.23%
	Total Assessed Valuation for 10 Largest Taxpayers	62,053,070	4.88%	67,033,130	5.84%	69,473,345	6.10%	61,578,980	6.21%	59,963,390	6.10%
	Total Assessed Valuation for All Other Taxpayers	1,210,326,190	95.12%	1,080,632,060	94.16%	1,068,951,645	93.90%	929,472,140	93.79%	923,023,520	93.90%
	Total Assessed Valuation for All Taxpayers	$ 1,272,379,260	100.00%	$ 1,147,665,190	100.00%	$ 1,138,424,990	100.00%	$ 991,051,120	100.00%	$ 982,986,910	100.00%

(continued)

GUNNISON COUNTY, COLORADO
PRINCIPAL PROPERTY TAX PAYERS

Last Ten Fiscal Years

(continued)

Taxpayer	Type of Business	2016 Assessed Valuation	Percent of Total Assessed Valuation	2015 Assessed Valuation	Percent of Total Assessed Valuation	2014 Assessed Valuation	Percent of Total Assessed Valuation	2013 Assessed Valuation	Percent of Total Assessed Valuation	2012 Assessed Valuation	Percent of Total Assessed Valuation
Mountain Coal Company, L.L.C.	Natural Resource Extraction	$ 49,211,860	5.05%	$ 55,038,560	5.56%	$ 59,227,790	6.41%	$ 68,171,790	7.18%	$ 66,917,030	6.37%
Crested Butte, LLC	Recreation	3,189,790	0.33%	3,179,420	0.32%	4,108,600	0.44%	4,599,110	0.48%	4,937,810	0.47%
SG Interests I Ltd.	Oil & Gas Extraction	9,444,750	0.97%	9,975,230	1.01%	2,592,070	0.28%	4,806,770	0.51%	8,472,060	0.81%
Boxer F2, L.P.	Hospitality	4,719,200	0.48%	4,757,910	0.48%	5,257,110	0.57%	4,921,090	0.52%	5,450,800	0.52%
Public Service Company of Colorado (Xcel)	Utility	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Gunnison County Electric Association	Utility	3,366,700	0.35%	3,398,200	0.34%	3,545,100	0.38%	2,964,800	0.31%	2,656,700	0.25%
Elk Avenue Partners, LLC	Commercial Real Estate	2,954,670	0.30%	2,652,570	0.27%	1,575,830	0.17%	0	0.00%	0	0.00%
Colorado Stone Quarries	Natural Resource Extraction	1,510,510	0.16%	1,517,140	0.15%	1,963,730	0.21%	1,958,450	0.21%	2,181,260	0.21%
Kelly Midwest Ventures Limited Partnership	Commercial Real Estate	2,522,790	0.26%	2,522,790	0.25%	2,510,090	0.27%	2,510,090	0.26%	2,698,310	0.26%
Spectrum Pacific West	Commercial Real Estate	2,681,600	0.28%	2,681,600	0.27%	2,155,870	0.23%	1,877,400	0.20%	0	0.00%
	Total Assessed Valuation for 10 Largest Taxpayers	79,601,870	8.17%	85,723,420	8.66%	82,936,190	8.98%	91,809,500	9.67%	93,313,970	8.89%
	Total Assessed Valuation for All Other Taxpayers	894,356,950	91.83%	904,603,200	91.34%	840,511,520	91.02%	857,734,700	90.33%	956,876,620	91.11%
	Total Assessed Valuation for All Taxpayers	$ 973,958,820	100.00%	$ 990,326,620	100.00%	$ 923,447,710	100.00%	$ 949,544,200	100.00%	$ 1,050,190,590	100.00%

Source:
County Assessors office

GUNNISON COUNTY, COLORADO
PROPERTY TAX LEVIES AND COLLECTION

Last Ten Fiscal Years

Tax Year	Collection Year	Total Tax Levy Billed	Collected Within Fiscal Year of Levy: Current Tax Collections	Collected Within Fiscal Year of Levy: Percent of Levy Collected	Adjustments (Net Abatements)	Total Collection to Date: Total Tax Collections	Total Collection to Date: Percent of Total Tax Collections to Tax Levy
2011*	2012	7,861,893	7,892,239	100.39%	$ 43,097	7,900,205	101.04%
2012	2013	7,797,190	7,761,952	99.55%	(5,177)	7,788,409	99.82%
2013	2014	8,294,757	8,263,603	99.62%	(21,522)	8,269,277	99.43%
2014	2015	8,818,024	8,796,056	99.75%	(33,049)	8,778,994	99.18%
2015	2016	9,573,101	9,431,186	98.52%	(180,899)	9,380,615	96.10%
2016	2017	9,981,580	9,951,990	99.70%	(27,146)	9,952,242	99.43%
2017	2018	10,268,111	10,237,893	99.71%	(30,231)	10,233,838	99.37%
2018	2019	10,340,729	10,322,232	99.82%	(12,884)	10,324,054	99.71%
2019	2020	11,047,922	11,015,845	99.71%	(25,008)	11,011,670	99.45%
2020	2021	11,755,256	11,737,106	99.85%	(12,791)	11,738,695	99.75%

Note:
**Delinquent tax was not separated from total tax collection*

Source:
County Treasurer's Office & Financial Statements

GUNNISON COUNTY, COLORADO
OUTSTANDING DEBT BY ACTIVITY TYPE

Last Ten Fiscal Years

	Governmental Activities			Business-Type Activities						
Fiscal Year	General Obligation Bonds	Certificates of Participation	Capital Leases Obligation	Revenue Bonds	Notes Payable	Total Primary Government	Total Personal Income [(1)] (000's)	Total Primary Government As a Percentage of Personal Income	Population [(2)]	Total Outstanding Primary Gov't Debt Per Capita
2012		17,270,000	1,125,520	1,668,754	2,666,094	22,730,368	559,993	4.06%	15,385	1,477
2013		26,844,919	975,008	2,792,930	1,797,914	32,410,771	591,059	5.48%	15,421	2,102
2014		26,141,281	818,535	2,747,725	1,684,041	31,391,582	640,371	4.90%	15,503	2,025
2015		25,453,147	655,876	2,701,312	1,631,560	30,441,895	684,416	4.45%	15,651	1,945
2016		24,750,526	535,460	2,652,533	1,511,449	29,449,968	719,158	4.10%	15,889	1,853
2017		24,038,429	410,623	2,602,578	1,399,350	28,450,980	749,497	3.80%	16,215	1,755
2018		23,311,865	280,889	2,550,834	1,265,925	27,409,513	806,856	3.40%	16,537	1,657
2019		22,565,854	1,466,862	2,497,305	851,082	27,381,103	828,063	3.31%	17,480	1,566
2020		28,829,608	3,548,808	2,406,893	900,026	35,685,335	897,680	3.98%	17,593	2,028
2021		28,651,607	3,548,817	2,400,287	707,075	35,307,786	**	**	**	**

Note:
*** 2021 information was not available at the time of publishing.*

Source:
Current and prior year's financial statements
(1) U.S. Bureau of Labor Statistics
(2) US Census Bureau - American Community Survey

GUNNISON COUNTY, COLORADO
RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

Last Ten Fiscal Years

Year	Population [1]	Assessed Value [2]	Gross Bonded Debt	Debt Service Moneys Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2012	15,385	1,050,190,590				0.00%	
2013	15,421	949,544,200				0.00%	
2014	15,503	923,447,710				0.00%	
2015	15,651	990,326,620				0.00%	
2016	15,889	973,958,820				0.00%	
2017	16,215	982,986,910				0.00%	
2018	16,537	991,051,120				0.00%	
2019	16,802	1,138,424,990				0.00%	
2020	17,119	1,147,665,190				0.00%	
2021	**	1,272,379,260				0.00%	

Note:
The County hasn't had any General Obligation debt outstanding since for many years, instead Certificates of Participation are issued.

Source:
(1) US Census Bureau - American Community Survey
(2) Abstract of Assessment, County Assessor

GUNNISON COUNTY, COLORADO
RATIO OF NET CERTIFICATES OF PARTICIPATION DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

Last Ten Fiscal Years

Year	Population [(1)]	Assessed Value [(2)]	Certificates of Participation	Debt Service Moneys Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2012	15,385	1,050,190,590	17,270,000	-	17,270,000	1.64%	1,123
2013	15,421	949,544,200	26,844,919	1,108,750	25,736,169	2.71%	1,669
2014	15,503	923,447,710	26,141,281	429,713	25,711,568	2.78%	1,658
2015	15,651	990,326,620	25,453,147	129,730	25,323,417	2.56%	1,618
2016	15,889	973,958,820	24,750,526	129,826	24,620,700	2.53%	1,550
2017	16,215	982,986,910	24,038,429	158,939	23,879,490	2.43%	1,473
2018	16,537	991,051,120	23,311,865	148,670	23,163,195	2.34%	1,401
2019	16,802	1,138,424,990	22,565,854	152,211	22,413,643	1.97%	1,334
2020	17,119	1,147,665,190	29,769,608	2,759	29,766,849	2.59%	1,738.82
2021	**	1,272,379,260	28,651,607	602,754	28,048,853	2.20%	**

Note:
*** 2021 information was not available at the time of publishing.*

Source:
(1) US Census Bureau - American Community Survey

GUNNISON COUNTY, COLORADO
COMPUTATION OF OVERLAPPING AND DIRECT DEBT

12/31/202021

	Net General Obligation Debt Outstanding	Percentage Applicable to Gunnison County [2]	Amount Applicable to Gunnison County
Overlapping Debt:			
School Districts			
Delta County School District 50J	3,433,712	15.00%	515,057
Gunnison Watershed School District RE-1J	8,040,000	100.00%	8,040,000
Montrose County RE-1J School District	21,806,606	5.00%	1,090,330
Metropolitan Districts			
Reserve Metro District #2 Bond2016A	8,410,000	100.00%	8,410,000
Reserve Metro District #2 Bond2016B	1,325,000	100.00%	1,325,000
Reserve Metro District #2 Bond2016C	475,000	100.00%	475,000
Skyland Metropolitan District	1,830,000	100.00%	1,830,000
Fire Protection Districts			
Carbondale Fire Protection District	8,549,350	3.00%	256,481
Total Overlapping Debt	53,869,668		21,941,868
Direct Debt: [1]	28,651,607		28,651,607
		100.00%	-
Total Direct & Overlapping Debt	$ 53,869,668		$ 21,941,868

Note:
(1) Certificates of Participation are considered direct debt of the County, but are not General Obligation debt and do not require voter approval.
(2) This percentage is estimated based on how much of the district lies within Gunnison County.

Source:
State of Colorado Department of Local Affairs (DOLA)

GUNNISON COUNTY, COLORADO
LEGAL DEBT MARGIN

Last Ten Fiscal Years

Year	Assessed Value [1]	Legal Debt Limit %	Legal Debt Limit	Net Debt Applicable To Limit	Legal Debt Margin	Ratio of Applicable Debt as % of Limit
2012	1,050,190,590	1.5%	15,752,859	-	15,752,859	0.00%
2013	949,544,200	1.5%	14,243,163	-	14,243,163	0.00%
2014	923,447,710	1.5%	13,851,716	-	13,851,716	0.00%
2015	990,326,620	1.5%	14,854,899	-	14,854,899	0.00%
2016	973,958,820	1.5%	14,609,382	-	14,609,382	0.00%
2017	982,986,910	1.5%	14,744,804	-	14,744,804	0.00%
2018	991,051,120	1.5%	14,865,767	-	14,865,767	0.00%
2019	1,138,424,990	1.5%	17,076,375	-	17,076,375	0.00%
2020	1,147,665,190	1.5%	17,214,978	-	17,214,978	0.00%
2021	1,272,379,260	1.5%	19,085,689	-	19,085,689	0.00%

Source:
(1) Abstract of Assessment, County Assessor

GUNNISON COUNTY, COLORADO
DEMOGRAPHIC & ECONOMIC STATISTICS

Last Ten Fiscal Years

Demographic	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Population [1]	15,385	15,421	15,503	15,651	15,889	16,215	16,537	16,802	17,119	**
Percent Change	0.8%	0.2%	0.5%	1.0%	1.5%	2.1%	2.0%	1.6%	1.9%	**
Population Change	124	36	82	148	238	326	322	265	317	**
Median Age [1]	34.3	34.1	34.2	34.3	34.4	34.5	34.5	34.5	34.8	**
School Enrollment [2]	1,724	1,728	1,814	1,817	1,876	1,948	1,959	1,988	2,063	2,074
Percent Change	-0.4%	0.3%	5.0%	0.2%	3.2%	3.8%	0.6%	1.5%	3.8%	0.6%
Labor Force [3]	9,801	9,633	9,670	9,793	10,140	10,603	11,239	11,357	11,296	11,837
Percent Change	-1.1%	-1.7%	0.4%	1.3%	3.5%	4.6%	6.0%	1.0%	-0.5%	4.8%
Unemployment [3]	594	518	389	278	222	200	258	231	709	435
Unemployment Rate [3]										
Percentage	6.1%	5.4%	4.0%	2.8%	2.2%	1.9%	2.3%	2.0%	6.3%	3.7%
Per Capita Income [4]	$ 36,387	$ 37,896	$ 40,566	$ 42,444	$ 43,726	$ 44,359	$ 46,973	$ 47,372	$ 51,025	**
Percent Change	-1.4%	4.1%	7.0%	4.6%	3.0%	1.4%	5.9%	0.8%	7.7%	**
Median Household Income [1]	$ 50,091	$ 52,332	$ 51,371	$ 48,071	$ 50,746	$ 52,651	$ 54,979	$ 56,577	$ 60,557	**
Percent Change	0.0%	4.5%	-1.8%	-6.4%	5.6%	3.8%	4.4%	2.9%	7.0%	**
Vehicle Registration [5]	22,016	22,085	22,653	23,508	24,030	24,759	25,270	25,983	25,145	25,426
Percent Change	1.21%	0.31%	2.57%	3.77%	2.22%	3.03%	2.06%	2.82%	-3.23%	1.12%
Retail Sales (000's) [5]	$ 604,887	$ 604,301	$ 639,202	$ 875,391	$ 610,498	$ 668,702	$ 728,761	$ 727,689	$ 724,669	$ 919,476
Percent Change	-0.8%	-0.1%	5.8%	37.0%	-30.3%	9.5%	9.0%	-0.1%	-0.4%	26.9%

Note:

*** 2021 information was not available at the time of publishing.*

Source:

(1) US Census Bureau - American Community Survey

(2) Gunnison County School District Admin Offices

(3) U.S. Bureau of Labor Statistics

(4) Bureau of Economic Analysis - Regional Data

(5) Colorado Department of Revenue

GUNNISON COUNTY, COLORADO
PRINCIPAL EMPLOYERS

Current Year

Employer [1]	Industry	Employee Size Range	Percentage of Total County Employment
Arch Coal Inc (West Elk Mine)	Mining	250 - 499	2.5% - 5%
Crested Butte Mountain Resort	Resorts	250 - 499	2.5% - 5%
Gunnison County	Government	100 - 249	1.0% - 2%
Gunnison Middle School	Schools	100 - 249	1.0% - 2%
Gunnison National Forest	Government	100 - 249	1.0% - 2%
Gunnison Valley Health	Healthcare	100 - 249	1.0% - 2%
Three Rivers Resort/Outfitting	Guide Service	100 - 249	1.0% - 2%
Western Colorado University	Schools	100 - 249	1.0% - 2%
City of Gunnison	Government	50 - 99	0.5% - 1%
City Market	Retail	50 - 99	0.5% - 1%
Crested Butte Community School	Schools	50 - 99	0.5% - 1%
Dive	Restaurants	50 - 99	0.5% - 1%
Irwin Guides	Guide Service	50 - 99	0.5% - 1%
Rocky Mountain Biological Lab	Laboratories	50 - 99	0.5% - 1%
Secret Stash Pizza	Restaurants	50 - 99	0.5% - 1%
Tenderfoot Child & Fam Development Center	Child Care Service	50 - 99	0.5% - 1%
Walmart	Retail	50 - 99	0.5% - 1%
Total Employed in Gunnison County [2]		**10,074 ***	

Note:
The State of Colorado is not legally permissible to report the exact number of employees by employer. Instead, they provide the number of employees of each within a range. With that in mind, Gunnison County is electing to present the names of the top principal employers and the number of employees of each within that range.

** 2021 information was not available at the time of publishing.*

Source:
(1) Colorado Department of Labor and Employment - LMI Gateway

GUNNISON COUNTY, COLORADO
ACTUAL SALES TAX REVENUE BY INDUSTRY TYPE

Last Ten Fiscal Years

Fiscal Year	Building Materials	Clothing Stores	Dept. Stores	Furniture/ Appliance	Grocery Stores	Lodging	Marijuana	Restaurants/ Bars/Liq.	Specialty Shop	Utilities	Vehicle Sales	All Others	Total Sales and Use Tax	Total Direct Tax Rate
2012	274,571	55,764	112,047	37,523	344,811	239,673	-	424,485	95,588	320,255	228,574	451,906	2,585,197	1.00%
2013	289,454	49,732	135,290	31,282	368,450	246,623	-	460,854	103,872	346,614	236,264	506,920	2,775,355	1.00%
2014	298,528	54,197	142,499	31,989	388,669	295,342	23,743	516,865	107,217	346,701	251,422	570,489	3,027,661	1.00%
2015	342,108	52,071	140,497	32,602	420,083	337,503	37,019	575,229	125,350	338,412	285,676	590,932	3,277,483	1.00%
2016	373,150	62,447	140,995	30,333	440,550	357,685	54,472	603,234	123,897	393,732	294,686	633,391	3,508,570	1.00%
2017	419,939	63,315	139,737	34,343	463,706	379,724	69,058	654,389	141,844	379,769	333,296	664,207	3,743,328	1.00%
2018	498,128	68,339	144,805	32,422	477,506	437,039	87,346	683,241	156,970	365,198	308,749	931,166	4,190,908	1.00%
2019	541,332	83,108	173,122	56,009	508,981	489,953	83,577	692,710	248,356	373,479	300,538	1,021,842	4,573,005	1.00%
2020	588,260	98,483	188,372	80,674	650,952	547,779	93,793	653,068	293,961	353,841	235,995	1,216,961	5,002,136	1.00%
2021	858,912	127,730	223,639	114,796	682,261	762,220	98,868	821,943	363,174	368,457	256,576	1,506,521	6,185,098	1.00%

Note:
Data compiled by process date January thru December, and therefore will not match audited financial statements sales tax numbers for the same time period

Source:
County Government Sales Tax Reports

GUNNISON COUNTY, COLORADO
HOUSING STARTS

Last Ten Fiscal Years

	Single Family (no duplexes, townhomes, accessory units, etc.)		All Housing Including Moblile Homes		All Housing Except Mobile Homes		All Housing Except Mobile Homes and Condos		New Residential Units Built	Residential Units Sold
	Median	Mean	Median	Mean	Median	Mean	Median	Mean		
2012	481,230	768,244	639,230	780,682	654,270	798,046	654,270	798,046	47	412
2013	520,415	824,535	520,415	810,786	538,410	833,189	538,410	833,189	81	479
2014	429,220	776,427	441,430	759,490	452,850	794,547	452,850	794,547	68	520
2015	335,265	506,449	349,010	502,988	349,525	506,974	349,010	508,488	97	610
2016	543,280	745,013	449,190	640,603	456,985	651,286	446,940	662,133	127	691
2017	504,850	718,927	446,030	678,118	470,990	685,404	504,850	706,826	162	738
2018	506,100	704,852	418,180	627,380	426,920	639,579	436,270	652,939	181	682
2019	646,210	901,564	481,370	756,977	499,570	765,262	499,570	765,262	136	545
2020	393,340	698,890	351,400	586,620	372,400	606,090	372,400	606,090	207	742
2021	300,680	446,230	292,450	415,410	292,450	415,410	292,450	415,410	115	770

Note:
Sales Data measured in the 12 months beginning January to December 31st of each year

Source:
Data from the Assessor's Office

GUNNISON COUNTY, COLORADO
COUNTY REGIONAL AIRPORT ENPLANEMENTS

Last Ten Fiscal Years

Year	Total	% Increase - Decrease
2012	31,562	-15.57%
2013	30,509	-3.34%
2014	31,212	2.30%
2015	33,987	8.89%
2016	35,797	5.33%
2017	32,885	-8.13%
2018	37,321	13.49%
2019	37,274	-0.13%
2020	28,898	-22.47%
2021	39,200	35.65%

Source:
Gunnison-Crested Butte Regional Airport (GUC)

GUNNISON COUNTY, COLORADO
FULL TIME EQUIVALENT COUNTY EMPLOYEES BY DEPARTMENT

Last Ten Fiscal Years

Department	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Administration	9.34	9.39	9.39	10.30	11.03	11.08	11.08	11.08	11.08	11.08
Airport	8.84	8.90	9.30	8.90	10.15	10.15	10.15	10.15	10.15	10.15
Assessor	11.00	11.00	10.91	10.85	10.85	10.85	10.85	10.85	11.35	11.35
Clerk & Recorder	8.41	8.00	8.41	8.15	8.00	8.00	8.00	8.00	8.00	8.00
Commissioners	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Development	8.00	8.00	7.00	6.75	6.75	6.75	6.75	6.75	6.85	6.85
Coroner	1.00	1.00	1.00	1.00	1.35	1.75	1.75	1.75	1.75	1.80
County Attorney	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Emergency Management	1.25	1.25	1.25	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Extension	1.50	1.50	1.50	1.50	2.00	1.00	1.00	1.00	1.00	1.00
Facilities & Grounds	3.36	3.31	3.31	3.31	3.31	3.26	3.26	4.00	4.00	4.05
Geographic Information Services	2.80	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Health & Human Services	26.60	26.46	28.07	29.24	30.64	32.62	32.99	33.79	34.14	34.50
Historic Preservation	0.07	0.07	0.07	0.09	-	-	-	-	-	0.07
Housing Authority	3.00	-	-	-	-	-	-	-	-	-
Information Technology	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Juvenile Services	4.45	5.08	4.82	4.97	5.85	5.89	5.89	6.62	6.62	6.50
Public Works	48.65	49.55	49.55	49.50	50.00	50.25	51.25	52.25	52.25	51.75
Sheriff	31.88	31.93	30.43	30.23	31.23	32.93	35.43	35.43	37.43	35.43
Treasurer/Public Trustee	4.00	4.00	4.00	4.00	4.00	2.90	2.90	2.90	2.90	3.00
Veterans Services	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Weather Modification	0.04	0.04	0.04	0.03	-	-	-	-	-	-
Wildlife Conservation	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.15	0.15
Grand Total	184.59	182.88	182.45	183.92	190.26	192.53	196.40	199.67	202.52	200.53
Restatement by Function										
General Government	51.85	50.01	50.22	49.06	49.89	48.75	48.75	48.76	49.26	49.53
Health & Welfare	34.05	31.54	34.21	34.21	36.49	38.51	38.88	40.41	40.76	41.00
Public Safety	37.33	38.01	36.20	36.20	38.43	40.57	43.07	43.80	45.80	43.73
Auxiliary Services	1.65	1.65	1.65	1.65	2.15	1.15	1.15	1.15	1.15	1.15
Culture & Recreation	2.59	2.59	2.61	2.51	2.42	2.42	2.42	2.42	2.42	2.49
Road & Bridge	29.88	30.78	30.73	31.19	34.98	35.23	35.23	35.23	35.23	34.73
Proprietary Funds	27.24	28.30	28.30	29.10	25.90	25.90	26.90	27.90	27.90	27.90
Grand Total	184.59	182.88	183.92	183.92	190.26	192.53	196.40	199.67	202.52	200.53

Source:
2021 Approved Budget

GUNNISON COUNTY, COLORADO
OPERATING INDICATORS
(Unaudited)

Last Five Fiscal Years

	2017	2018	2019	2020	2021
Governmental Activities					
Assessor					
Property Transfers	2,277	2,359	2,096	2,872	2,763
Clerk and Recorder					
Registered Voters	13,203	13,077	13,415	14,624	14,515
Community Development					
Building Inspections Conducted	529	736	745	662	745
Building Permits Issued	192	209	197	168	229
Permit Valuation	$ 26,029,465	$ 344,424,248	$ 31,828,075	$ 28,711,187	$ 57,445,762
Health & Human Services					
Birth & Death Certificates Issued	803	762	816	729	1,028
Vaccination Provided	2,166	2,331	2,971	4,412	12,452
Public Trustee					
Foreclosures Filed	10	8	17	4	1
Public Safety					
Sheriff					
Incidents handled by patrol and investigations	639	626	694	874	924
Concealed Handgun permits	142	148	181	181	211
Public Works					
Road and Bridge					
Miles of roads maintained	816	818	823	829	829
Weed Management					
Acres of Noxious Weeds Treated	374	87	102	86	32
Reclamation Permit Inspection Completed	33	15	34	36	29
Business-Type Activities					
Airport Operations					
Enplaned Passengers	32,885	37,321	37,274	28,898	39,200
Landfill					
Total Tons Processed	19,651	21,617	19,771	18,906	19,421
Tons of Compacted Materials Processed	7,902	7,856	8,529	8,133	7,726
Number of Appliances Recycled at Landfill	1,090	1,148	1,054	1,898	1,522
Number of Tires Diverted	1,095	944	868	1,091	1,679
Water & Sewer Utility					
New Water Connections (Tap Fees)	4	1	2	-	1
New Sewer Connections (Tap Fees)	12	12	7	8	4
Average Residential Water Consumption	16,177	22,028	20,852	20,884	21,597
Average Commercial Water Consumption	88,194	98,865	85,305	89,816	88,705

Source:
Various County Departments
State of Colorado Department of Local Affairs (DOLA)

GUNNISON COUNTY, COLORADO
CAPITAL ASSETS

Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Capital Assets not Being Depreciated										
Land	$ 1,333,832	$ 1,333,832	$ 1,333,832	$ 1,333,832	$ 1,333,832	$ 1,433,072	$ 1,487,949	$ 2,744,936	$ 3,754,744	$ 3,754,743
Construction in Progress	735,667	9,516,199	12,354,722	329,057	253,199	623,521	841,542	323,272	1,473,279	5,476,740
Capital Assets net of Accumulated Depreciation										
Infrastructure	4,008,093	3,872,865	11,312,483	9,807,617	9,229,811	7,867,614	6,537,398	5,963,356	5,227,247	4,031,208
Improvements	731,574	694,425	629,643	862,624	792,283	735,560	668,677	623,434	585,174	1,340,744
Buildings	26,448,476	25,665,567	24,383,521	40,047,133	39,053,889	38,275,511	39,038,232	39,768,882	36,399,578	36,867,279
Equipment	3,858,217	3,475,209	2,955,066	2,606,726	2,653,806	2,783,277	3,078,599	3,216,883	5,081,161	4,706,505
Total General Government	37,115,859	44,558,097	52,969,267	54,986,989	53,316,820	51,718,555	51,652,397	52,640,763	52,521,183	56,177,220
Business-Type Activities										
Total primary governmental net position										
Capital Assets not Being Depreciated										
Land	11,303,849	11,303,849	11,303,849	11,332,117	11,332,117	11,332,117	11,332,117	11,332,117	11,332,117	11,332,117
Construction in Progress	1,049,251	-	151,816	1,746,144	3,321,043	7,075,938	178,221	517,452	1,695,271	18,534,578
Capital Assets net of Accumulated Depreciation										
Improvements	18,243,880	16,959,465	15,574,945	14,192,440	12,810,088	13,656,646	19,179,986	17,361,133	15,538,867	13,874,911
Buildings	6,107,958	6,008,138	5,746,159	5,574,480	5,266,593	5,073,567	4,790,746	4,511,627	4,240,109	4,752,267
Utility Treatment Transmission Systems	7,607,379	8,380,022	7,780,606	7,187,590	6,680,512	6,080,766	5,476,697	5,053,392	4,708,712	4,364,069
Equipment	1,410,786	1,311,921	902,244	1,307,624	1,096,709	1,052,994	1,477,712	1,913,094	1,674,527	2,065,905
Total Business type Activity	45,723,103	43,963,395	41,459,619	41,340,395	40,507,062	44,272,028	42,435,479	40,688,815	39,189,603	54,923,847
Total Capital Assets - Primary Government	$ 82,838,962	$ 88,521,492	$ 94,428,886	$ 96,327,384	$ 93,823,882	$ 95,990,583	$ 94,087,876	$ 93,329,578	$ 91,710,786	$ 111,101,067
Component Unit - Gunnison Valley Hospital and Health Care Center										
Capital Assets										
Land and improvements	$ 911,194	$ 911,194	$ 911,194	$ 911,194	$ 911,194	$ 1,611,394	$ 3,225,539	$ 3,270,072	$ 3,270,072	$ 3,270,072
Building Leashold Improvements	23,308,514	23,371,826	23,412,969	23,446,824	23,669,490	24,320,700	43,264,708	46,606,736	49,003,026	51,272,143
Equipment	11,807,896	12,447,745	11,952,185	13,462,516	14,234,446	15,979,699	18,771,632	19,506,599	20,434,319	21,751,367
Construction in Progress	27,066	22,130	1,217	155,085	1,066,933	6,422,741	1,922,848	1,161,732	244,611	392,766
Less: Accumulated Depreciation	(16,411,539)	(18,065,026)	(18,499,407)	(20,027,794)	(20,841,103)	(22,216,195)	(24,061,462)	(26,763,211)	(30,517,705)	(34,280,494)
Total Business type Activity	19,643,131	18,687,869	17,778,158	17,947,825	19,040,960	26,118,339	43,123,265	43,781,928	42,434,323	42,405,854
Total Capital Assets - Component Unit	$ 19,643,131	$ 18,687,869	$ 17,778,158	$ 17,947,825	$ 19,040,960	$ 26,118,339	$ 43,123,265	$ 43,781,928	$ 42,434,323	$ 42,405,854

Source:
Current and prior year's financial statements

GUNNISON COUNTY, COLORADO
GENERAL MISCELLANEOUS STATISTICS

December 31, 2021

Date of Formation	March 9, 1877	
Form of Government	County Government	
Number of Commissioners	3	
Length of Term	4 years	
Chief Administrative Position	County Manager	
Area	3,239 sq. miles	
Public Land	2,526 sq. miles	
State Wildlife Areas & Hatcheries	19,463 acres	
Conserved Ranchlands	50,000 acres	
Number of National Park/ Recreation Area	2	
Number of Ski Resort	1	
Number of Golf Courses	2	
Number of Historic Sites	51	
Educational Attainment of Population- Bachelor's Degree or Higher	57.5%	
Median Age of Population	34.8	**
Mean Travel Time to Work	15.4 minutes	
Number of Schools		
Elementary (including Preschool)	3	
Elementary/ Middle/ High School	1	
Middle School	1	
Middle/ High School	1	
High School	1	
Number of Libraries	3	
Number of Public Airport	1	

Police Protection	Patrol/Detectives	Detentions/ Dispatchers/ Admin	Stations	Detentions Facilities
County Sheriff	16	17	2	1
Gunnison Police	16	13	1	0
Crested Butte Marshal	8	1	1	0
Mt. Crested Butte Police	8	2	1	0

Fire Protection	Firefighters	Student/ Resident Firefighters	Volunteer Firefighters	Stations
Arrowhead Fire Protection District	1	0	4	1
Carbondale & Rural Fire Protection District	24	0	35	5
Crested Butte Fire Protection District	13	0	25	4
Gunnison County Fire Protection District	0	0	57	4
Ragged Mountain Fire Protection District	0	0	0	0

Note:
*** The 2021 information was not available at the time of publishing.*

Source:
Various County Departments
U.S. Department of Agriculture
Gunnison Ranchland Conservation Legacy
Colorado Department of Education
Individual Police and Fire Departments

SINGLE AUDIT REPORTS AND SCHEDULES

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of County Commissioners
Gunnison County, Colorado

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Gunnison County (the "County") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 9, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit on the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe that a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Gunnison County, Colorado

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
Avon, Colorado
September 9, 2022

McMahan and Associates, L.L.C.
Certified Public Accountants and Consultants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; ON COMPLIANCE WITH THE PASSENGER FACILITY CHARGE PROGRAM; REPORT ON INTERNAL CONTROL OVER -COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE *PASSENGER FACILITY CHARGE AUDIT GUIDE FOR PUBLIC AGENCIES*

To the Board of County Commissioners
Gunnison County, Colorado

Report on Compliance for Each Major Program

We have audited Gunnison County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021, and its compliance with the compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies* (the "Guide"), issued by the Federal Aviation Administration, for its Passenger Facility Charge program for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and to the Passenger Facility Charge program for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Guide. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and to the Passenger Facility Charge program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charges with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Gunnison County, Colorado

The purpose of this report in internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
Avon, Colorado
September 9, 2022

Gunnison County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures	Amount Provided to Subrecipients	
U.S. Department of Agriculture					
Direct Programs:					
Schools and Roads - Grants to Counties	10.666	n/a	704,176	704,176	***E***
Passed through Colorado Department of Public Health and Environment:					
Women, Infants, and Children (WIC) Program	10.557	n/a	58,620		
Passed through Colorado Department of Human Services:					
Supplemental Nutrition Assistance Program (SNAP) Administration	10.561	n/a	127,347		***D***
Total - U.S. Department of Agriculture			890,143		
U.S. Department of Human Services					
Direct Programs:					
Local Community-Based Workforce to increase COVID-19 Vaccine Access	93.011	n/a	72,298		
Drug-Free Communities Support Program Grants	93.276	n/a	-		
Rural Communities Opioid Response Program	93.912	n/a	106,849		
Food and Drug Administration Research	93.103	n/a	3,000		
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	n/a	19,738		
Passed through Colorado Department of Human Services:					
Guardianship assistance	93.090	DHS - FFA	1,770		
Temporary Assistance for Needy Families / CO Works	93.558	DHS - FFA	260,435		
Child Support Enforcement	93.563	DHS - FFA	142,286		
Low-Income Home Energy Assistance	93.568	DHS - FFA	17,603		
Child Care and Development Block Grant	93.575	DHS - FFA	86,228		***A***
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	DHS - FFA	92,743		***A***
Promoting Safe and Stable Families	93.556	DHS - FFA	1,875		
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DHS - FFA	1,471		
Foster Care Title IV-E	93.658	DHS - FFA	150,659		
Adoption Assistance	93.659	DHS - FFA	15,420		
Social Services Block Grant	93.667	DHS - FFA	53,709		
Elder Abuse Prevention Intervention Program	93.747	DHS - FFA	4,843		
Passed through Colorado Department of Health Care Policy and Financing:					
Medical Assistance Program	93.778	DHS - FFA	139,318		***B***
Passed through Colorado Department of Public Health and Environment:					
Public Health Emergency Preparedness	93.069	n/a	15,153		
Family Planning Services	93.217	n/a	55,724		
Immunization Cooperative Agreements	93.268	n/a	33,690		
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	n/a	175,944		
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response	93.354	n/a	-		
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.752	n/a	2,760		
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	n/a	895		
Sexually Transmitted Diseases	93.977	n/a	8,000		
Preventive Health and Health Services Block Grant	93.991	n/a	80,000		
Maternal and Child Health Services Block Grant to the States	93.994	n/a	11,795		
Passed through Colorado Department of Local Affairs:					
Community Services Block Grant	93.569	L18CSBG19	71,184		***G***
Total - U.S. Department of Human Services			1,625,390		
U.S. Department of Transportation					
Direct Programs:					
Airport Improvement Grant	20.106	AIP 56, 59, & 60	13,335,124		
COVID-19 - Airport Improvement Grant	20.106	AIP 57	2,951,767		
Total - Airport Improvement Grant			16,286,891		
Passed through Colorado Department of Transportation					
National Priority Safety Programs	20.616	n/a	77,670		***F***
Total - U.S. Department of Transportation			16,364,561		
Subtotal			18,880,094	704,176	

(continued)

Gunnison County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021
(continued)

Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures	Amount Provided to Subrecipients	
U.S. Department of Homeland Security:					
Passed through Colorado Department of Local Affairs					
Emergency Management Performance Grant	97.042	n/a	75,000		
Total - U.S. Department of Homeland Security:			75,000		
Department of the Treasury					
Passed through Colorado Department of Local Affairs:					
American Rescue Plan	21.027		2,172		
Coronavirus Relief Fund	21.019	CVRF CM-023	6,883		
Passed through Colorado Department of Human Services:					
Coronavirus Relief Fund	21.019		525		
Total - Coronavirus Relief Fund			7,408		
Total - Department of the Treasury			9,580		
U.S. Department of Justice:					
Passed through Colorado Division of Criminal Justice:					
Juvenile Accountability Block Grants	16.523	n/a	35,880		
Total - U.S. Department of Justice:			35,880		
U.S. Department of Housing and Urban Development:					
Passed through Colorado Housing and Finance Authority:					
Mortgage Insurance - Multifamily Housing Project - Section 221(d)(3)	14.155	n/a	378,864		
Section 8 Housing Assistance Payments Program	14.195	n/a	131,878		***C***
Total - U.S. Department of Housing and Urban Development:			510,742		
U.S. Department of Energy:					
Direct Programs:					
Long-term Surveillance and Maintenance	81.136		118,266		
Total - U.S. Department of Energy			118,266		
Total Federal Assistance:			$ 19,629,562	$ 704,176	

Additional Information for Clusters:	**Amount**
A - CCDF Cluster (93.575 and 93.596)	178,971
B - Medicaid Cluster (93.775, 93.777 and 93.778)	139,318
C - Section 8 Project-Based Cluster (14.182, 14.195, 14.249 and 14.856)	131,878
D - SNAP Cluster (10.551 and 10.561)	127,347
E - Forest Services Schools and Roads Cluster (10.665 and 10.666)	704,176
F - Highway Safety Cluster (20.600, 20.611, 20.616)	77,670

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2021

Note 1. Basis of Presentation:
The Schedule of Expenditures of Federal Awards includes the federal grant activity of Gunnison County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200,*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.* Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the general purpose financial statements.

Note 2. Determining the Value of Non-cash Awards Expended
Food issuances: Fair market value of food stamps at the time of receipt, or the assessed value provided by the Federal agency.
Immunization incentive funds: Dollar amount of vaccines used, provided by the Federal agency.

Note 3. Loans Outstanding
The County participates in Insured Loan Programs. The balances of the loans at December 31, 2021 is as follows:

Program Title	Federal CFDA Number	Balance of Direct Loans
Mortgage Insurance - Multifamily Housing Project - Section 221(d)(3)	14.155	378,864

Note 4. Indirect Facilities and Administration costs:
The County has elected not to use the 10% de minimis cost rate allowed in Title 2 U.S. Cost of Federal Regulations (CFR) §200.414,*Indirect (F&A) Costs*. Instead, the County prepares an annual cost allocation plan to allocate indirect costs.

Gunnison County, Colorado
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2021

Part I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified	None noted
Significant deficiency identified	None noted
Noncompliance material to financial statements noted	None noted

Federal Awards:

Internal control over major programs:	
Material weakness identified	None noted
Significant deficiency identified	None noted
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200	No
Major programs:	
Federal Aviation Airport Improvement Grant	ALN 20.106
Dollar threshold used to identify Type A from Type B programs:	$750,000
Identified as low-risk auditee	Yes

Part II – Findings Related to Financial Statements

Findings related to financial statements as required by *Government Auditing Standards*	None noted
Auditor-assigned reference number	Not applicable

Part III – Findings Related to Federal Awards

Internal control findings	None noted
Compliance findings	None noted
Questioned costs	None noted
Auditor-assigned reference number	Not applicable

Gunnison County
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2021

There were no findings for the fiscal year ended December 31, 2020.

McMahan and Associates, L.L.C.
Certified Public Accountants and Consultants

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To the Board of Directors
Gunnison River Valley Local Marketing District
Gunnison, Colorado

We have audited the financial statements of Gunnison River Valley Local Marketing District (the "District") as of and for the year ended December 31, 2021. Professional standards require that we provide you with the following information related to our audit.

Qualitative Aspects of Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Notes to the Financial Statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop these estimates and found them reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements detected as a result of audit procedures which were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

As is required in an audit engagement we have requested certain representations from management that are included in the management representation letter.

This report is intended solely for the information and use of the Board of Directors, management, and others within the District and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
September 9, 2022

Gunnison River Valley Local Marketing District
(A Component Unit of Gunnison County, Colorado)

Financial Statements
December 31, 2021

Gunnison River Valley Local Marketing District
(A Component Unit of Gunnison County, Colorado)

Financial Report

December 31, 2021

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McMahan and Associates, L.L.C.
Certified Public Accountants and Consultants

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Gunnison County
Gunnison, Colorado

Opinions

We have audited the accompanying financial statements of the governmental activities and the General Fund of Gunnison River Valley Local Marketing District (the "District"), as of and for the year ended December 31, 2021, which collectively comprise the District's basic financial statements as listed in the Table of Contents, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Gunnison River Valley Local Marketing District, as of December 31, 2021 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Gunnison River Valley Local Marketing District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Gunnison River Valley Local Marketing District's management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year after the date that the financial statements are issued.

INDEPENDENT AUDITORS REPORT
To the Board of Directors
Gunnison County
Gunnison, Colorado

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 U.S. GAAS will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

U.S. GAAP require that the Management's Discussion and Analysis in Section B be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with U.S. GAAS, which consisted of inquiries of management about 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 do 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.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
Avon, Colorado
September 9, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis
December 31, 2021

As management of the Gunnison River Valley Local Marketing District, ("District"), we offer readers of the District's financial statements this narrative summary of the financial activities of the District for the fiscal year ended December 31, 2021.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of two components: 1) financial statements; and 2) notes to the financial statements. These components are discussed below.

Financial statements: The financial statements are designed to provide readers with an overview of the District's finances, from both a short-term fund perspective and a long-term economic perspective.

The Balance Sheet/Statement of Net Position presents information on all the District's assets and liabilities (both short-term and long-term), with the difference between the two reported as fund balance or net position. The Balance Sheet columns present the financial position focusing on short-term available resources and are reported on a modified accrual basis of accounting. The Statement of Net Position column presents the financial position focusing on long-term economic resources and is reported on a full accrual basis. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Revenues, Expenditures and Changes in Fund Balance/Statement of Activities shows how the government's fund balance and net position changed during the most recent fiscal year. Again, the Statement of Revenues, Expenditures and Changes in Fund Balance columns focus on short-term available resources and are reported on a modified accrual basis. The Statement of Activities column focuses on long-term economic resources and is reported on a full accrual basis.

The District's financial statements can be found on pages C1 through C3 of this report.

Notes to the Financial Statements: The notes provide a background of the entity, certain required statutes, and accounting policies utilized by the District. They also provide additional information that will aid in the interpretation of the financial statements. The Notes to the Financial Statements can be found on pages D1 through D7 of this report.

Financial Analysis of the District

Gunnison River Valley Local Marketing District's Net Position

	2021	2020
Assets:		
Current assets	$ 2,366,656	$ 1,491,265
Total Assets	2,366,656	1,491,265
Liabilities:		
Current liabilities	-	31,130
Total Liabilities	-	31,130
Net Position:		
Unrestricted	2,366,656	1,460,135
Total Net Position	$ 2,366,656	$ 1,460,135

Financial Analysis of the District

The District's net position decreased $130,782 from the prior year. This change is summarized below:

Gunnison River Valley Local Marketing District's
Change in Net Position

	2021	2020
Revenues:		
Marketing and promotion tax	$ 3,463,800	$ 2,403,889
Fines and forfeitures	31,432	27,122
Investment income	(3,847)	16,630
Miscellaneous	4,013	15,365
Total Revenues	3,495,398	2,463,006
Expenses:		
Operations:		
Contracted services	2,489,526	2,250,115
Auditing	2,939	2,939
Sales tax collection fee	9,246	9,102
Insurance	10,492	8,846
Treasurer's fees	33,941	23,518
Administration	42,733	37,704
Total Expenses	2,588,877	2,332,224
(Deficiency) of Revenues Over Expenses	906,521	130,782
Change in Net Position	906,521	130,782
Net Position:		
Net Position - Beginning of the Year	1,460,135	1,329,353
Net Position - End of the Year	$ 2,366,656	$ 1,460,135

Marketing and promotion taxes were the most significant source of income. This revenue stream represents the 4% marketing district tax passed by the voters; collections began in July 2003.

Expenses in 2021 totaled $2,588,876. The District's marketing efforts are provided through contracts with the Gunnison-Crested Butte Tourism Association and the Marble Crystal River Chamber of Commerce. The District is governed by the Local Marketing District Board of Directors (which is comprised of the members of the Gunnison County Board of County Commissioners). The majority of marketing expenses incurred for 2021 represented advertising. All activity incurred by the District is maintained within the General Fund of the District.

Budget Variances in the General Fund:

The District's Budget variances in the General Fund were as follows:

	Final Budget	Actual	Final Budget Variance Positive (Negative)	Reason
Revenues:				
Marketing and promotion tax	$ 2,042,599	3,463,800	1,421,201	Budgeted conservatively and consistent with prior year actual

Request for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Gunnison River Valley Local Marketing District
200 E Virginia
Gunnison, CO 81230

BASIC FINANCIAL STATEMENTS

Gunnison River Valley Local Marketing District
Balance Sheet/Statement of Net Position
December 31, 2021

	General Fund	Adjustments	Statement of Net Position
Assets:			
Cash and cash equivalents	1,886,503	-	1,886,503
Due from other governments	480,153	-	480,153
Total Assets	2,366,656	-	2,366,656
Liabilities:			
Accounts payable	-	-	-
Due to Gunnison County	-	-	-
Total Liabilities	-	-	-
Fund Balances:			
Spendable:			
Unassigned	2,366,656	(2,366,656)	-
Total Fund Balance	2,366,656	(2,366,656)	-
Total Liabilities and Fund Balance	2,366,656		
Net Position:			
Unrestricted		2,366,656	2,366,656
Total Net Position		2,366,656	2,366,656

The accompanying notes are an integral part of these financial statements.

Gunnison River Valley Local Marketing District
Statement of Revenues, Expenditures and Changes in Fund Balance/
Statement of Activities
For the Year Ended December 31, 2021

	General Fund	Adjustments	Statement of Activities
Revenues:			
Marketing and promotion tax	3,463,800	-	3,463,800
Fines and forfeitures	31,432	-	31,432
Investment income	(3,847)	-	(3,847)
Miscellaneous	4,013		4,013
Total Revenues	3,495,398	-	3,495,398
Expenditures/Expenses:			
Operations:			
Contracted services	2,489,526	-	2,489,526
Auditing	2,939	-	2,939
Sales tax collection fee	9,246	-	9,246
Insurance	10,492	-	10,492
Treasurer's fees	33,941	-	33,941
Administration	42,733	-	42,733
Total Expenditures/Expenses	2,588,877	-	2,588,877
Excess (Deficiency) of Revenues Over Expenditures	906,521	(906,521)	-
Change in Net Position	-	906,521	906,521
Fund Balance /Net Position:			
Beginning of the year	1,460,135		1,460,135
End of the year	2,366,656		2,366,656

The accompanying notes are an integral part of these financial statements.

Gunnison River Valley Local Marketing District
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2021
(With Comparative Totals For the Year Ended 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Marketing and promotion tax	2,042,599	2,042,599	3,463,800	1,421,201	2,403,889
Fines and forfeitures	10,000	10,000	31,432	21,432	27,122
Investment income	18,000	18,000	(3,847)	(21,847)	16,630
Miscellaneous	5,000	5,000	4,013	(987)	15,365
Total Revenues	2,075,599	2,075,599	3,495,398	1,419,799	2,463,006
Expenditures:					
Operations:					
Contracted services	2,136,801	2,486,801	2,489,526	(2,725)	2,250,115
Auditing	2,939	2,939	2,939	-	2,939
Sales tax collection fee	-	-	9,246	(9,246)	9,102
Insurance	8,846	8,846	10,492	(1,646)	8,846
Treasurer's fees	20,400	20,400	33,941	(13,541)	23,518
Administration	42,733	42,733	42,733	-	37,704
Total Expenditures	2,211,719	2,561,719	2,588,877	(27,158)	2,332,224
(Deficiency) of Revenues Over Expenditures	(136,120)	(486,120)	906,521	1,392,641	130,782
Change in Fund Balance	(136,120)	(486,120)	906,521	1,392,641	130,782
Fund Balance - Beginning of the Year			1,460,135		1,329,353
Fund Balance - End of the Year			2,366,656		1,460,135

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

Gunnison River Valley Local Marketing District (the "District") is a political subdivision incorporated under the laws of the State of Colorado. The function of the District is to organize, promote, market, and manage public promotional activities and events in the support of business recruitment, management, and development.

The District was authorized on November 5, 2002, by Gunnison County's ("County") electorate in a general election, which also established a 4% marketing district tax within the County's boundaries, effective July 1, 2003. The District's boundaries include the unincorporated area of Gunnison County and all of the corporate limits of the municipalities within Gunnison County (the "County"). Therefore, in order to improve intergovernmental efficiencies, the District has signed an intergovernmental agreement to establish a cooperative approach among the participating municipalities. This note is further explained in footnote V.A. - Intergovernmental Agreements.

The District's financial statements are prepared in accordance with U.S. generally accepted accounting principles ("GAAP"), as applied to government units. The Governmental Accounting Standards Board ("GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP used by the District are discussed below.

A. Reporting Entity

The District is governed by an elected Board, which is responsible for setting policy, appointing administrative personnel, and adopting an annual budget in accordance with state statutes. As required by GAAP, the financial statements of the reporting entity include those of the District. No additional separate governmental units, agencies, or non-profit corporations are included in the financial statements of the District since none were discovered to fall within the oversight responsibility based on the application of the following criteria: financial accountability, appointment of a voting majority of the organization's governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens and fiscal dependency. The District is however considered a component unit of Gunnison County. The County's Board of County Commissioners sits as *ex officio* as the District's Board. For County financial reporting purposes, the District is reported as a blended component unit of the County and resembles the reporting for other special revenue funds.

B. Government-wide and Fund Financial Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental (i.e., normally supported by taxes and intergovernmental revenues) or business type (i.e., relying to a significant extent on fees and charges for support) activities. Currently, the District performs only governmental activities.

1. Government-wide Financial Statements

In the government-wide Statement of Net Position, the governmental activities columns are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported as unrestricted net position.

I. Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Financial Statements (continued)

1. Government-wide Financial Statements (continued)

The government-wide focus is on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

2. Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses.

The fund focus is on current available resources and budget compliance.

The District reports only one fund - the General Fund - which accounts for all activities of the general government. Marketing district and admission tax revenues and other sources of revenue used to finance the fundamental operations of the District are included in this fund.

C. Measurement Focus and Basis of Accounting

Measurement focus refers to whether financial statements measure changes in current resources only (current financial focus) or changes in both current and long-term resources (long-term economic focus). Basis of accounting refers to the point at which revenues, expenditures, or expenses are recognized in the accounts and reported in the financial statements.

1. Long-term Economic Focus and Accrual Basis

Governmental activities in the government-wide financial statements use the long-term economic focus and are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

2. Current Financial Focus and Modified Accrual Basis

The governmental fund financial statements use the current financial focus and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general long-term debt, if any, is recognized when due.

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts

1. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within 3 months of the date acquired.

2. Receivables

Receivables are reported net of an allowance for uncollectible accounts. However, no allowance for uncollectible accounts has been established, as the District considers all accounts to be collectible.

3. Fund Balances and Net Position

The District classifies governmental fund balances as follows:

Non-spendable – includes fund balance amounts inherently non-spendable since they represent inventories, prepaid items, long-term portion of loans receivable, etc.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority which is the District's Board of Directors (which is comprised of members of the County's Board of County Commissioners).

Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the District's Board of Directors (which is comprised of members of the County's Board of County Commissioners) or its management designee.

Unassigned – includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The District uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

3. Fund Balances and Net Position (continued)

The District does not have a formal minimum fund balance policy. However, the District's budget includes a calculation of a targeted reserve positions and management calculates targets and report them annually to the District's Board of Directors (which is comprised of members of the County's Board of County Commissioners).

4. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

II. Reconciliation of Government-wide and Fund Financial Statements

A. Explanation of certain differences between the governmental fund Balance Sheet and the government-wide Statement of Net Position

The governmental fund Balance Sheet includes reconciliation between *Fund balance - Governmental funds* and *Net Position - Governmental activities* as reported in the government-wide Statement of Net Position. The District does not have any reconciling items at December 31, 2021.

B. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance and the government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance includes reconciliation between *Net change in fund balance - Governmental funds* and *Changes in Net Position - Governmental activities* as reported in the government-wide Statement of Activities. The District does not have any reconciling items at December 31, 2021.

III. Stewardship, Compliance, and Accountability

A. Budgets and Budgetary Accounting

In the fall of each year, the District's Board of Directors formally adopts a budget with appropriations by fund for the ensuing year pursuant to the Colorado Local Budget Law. The budget for the governmental funds are adopted on a basis consistent with U.S. generally accepted accounting principles.

(1) On October 15, 2020, the District submitted to the Board a recommended budget that details the revenues necessary to meet the District's operating requirements.

III. Stewardship, Compliance, and Accountability (continued)

A. Budgets and Budgetary Accounting (continued)

(2) After appropriate public notice and a required public hearing, the Board adopted the proposed budget and an appropriating resolution that legally appropriated expenditures for the upcoming year on or before December 15, 2020.

(3) After adoption of the initial budget resolution, the District may make the following changes: (a) supplemental appropriations to the extent of revenues in excess of the estimated in the budget; (b) emergency appropriations; and (c) reduction of appropriations for which originally estimated revenues are insufficient.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District because it is at present considered not necessary to assure effective budgetary control or to facilitate effective cash planning and control.

At December 31, 2021 the District expenditures were over budget by $27,158 which may be a violation of Colorado state statutes.

B. TABOR Amendment

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20, commonly known as the Taxpayer's Bill of Rights (“TABOR”). TABOR contains revenue, spending, tax and debt limitations that apply to the State of Colorado and local governments. TABOR requires, with certain exceptions, advance voter approval for any new tax, tax rate increases, a mill levy above that for the prior year, extension of any expiring tax, or tax policy change directly causing a net tax revenue gain to any local government.

Except for refinancing bonded debt at a lower interest rate or adding new employees to existing pension plans, TABOR requires advance voter approval for the creation of any multiple-fiscal year debt or other financial obligation unless adequate present cash reserves are pledged irrevocably and held for payments in all future fiscal years.

TABOR also requires local governments to establish emergency reserves to be used for declared emergencies only. Emergencies, as defined by TABOR, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. These reserves are required to be 3% or more of fiscal year revenue. The District believes that the Gunnison County TABOR reserve meets this requirement.

The ballot question approved by voters on November 5, 2002, which established the 4% marketing district tax within the County’s boundaries also authorized the District to collect and spend the proceeds of the marketing district tax, investment income, and all other revenues, without regard to the limitations imposed by TABOR, effective July 1, 2003.

The District’s management believes it is in compliance with the financial provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of its provisions will require judicial interpretation.

IV. Detailed Notes on All Funds

A. Deposits and Investments

At December 31, 2021, the District's cash and cash equivalents were held by the Gunnison County Treasurer as agent, but not in the District's name.

The Gunnison County Treasurer follows Colorado statutes specifying specific investment instruments meeting defined rating criteria in which local governments may invest, which include:

- Obligations of the United States and certain U.S. government agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Banker's acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market mutual funds
- Guaranteed investment contract
- Local government investment pools

Risks to the District's deposits are generally limited to Interest Rate Risk, Credit Risk, and Concentration of Credit Risk. The District seeks to minimize these risks as follows:

1. Interest Rate Risk

As a means of limiting its exposure to interest rate risk, the District, through investment by the County, restricts the maximum investment term to less than five years from the purchase date. As a result of the limited length of maturities the District has limited its interest rate risk.

2. Credit Risk

State law and District policy limit investments to those authorized by State statutes including U.S. Agencies and 2a7-like pools. The District's general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

3. Concentration of Credit Risk

The District, through the County diversifies its investments by security type and institution. Investments may only be made in those financial institutions which are insured by the Federal Deposit Insurance Corporation, the Federal Home Mortgage Association, the Federal Savings and Loan Insurance Corporation, Congressionally authorized mortgage lenders and investments that are federally guaranteed.

B. Receivables

The District's receivables primarily consist of marketing district taxes not yet remitted to the District. At December 31, 2021, the District had $480,154 in outstanding receivables relating to marketing district taxes.

V. Other Information

A. Intergovernmental Agreement

Effective October 22, 2002, the District entered into an intergovernmental agreement with the City of Gunnison, Town of Mt. Crested Butte, Town of Crested Butte, and Gunnison County in accordance with C.R.S. 29-1-2-1 et. seq. This agreement will automatically renew on a year-to-year basis unless either party gives sixty days written notice to other signatories.

The basic provision of the agreement is to establish a cooperative approach to the administration of funds generated by the District with the intent to market the valley-wide community as a year-round destination and to promote a quality visitor experience. The District accomplishes its program goals largely by contracting with the Gunnison/Crested Butte Tourism Association (the "Association"), a Colorado non-profit organization. The Association in turn, contracts with appropriate private parties to market tourism within the District's boundaries.

The Board of County Commissioners of Gunnison County will allocate the proceeds of the 4% marketing district tax to fund the marketing programs as approved by the County Commissioners. Administration of the District is the responsibility of the Board of County Commissioners of Gunnison County.

B. Legal Claims

During the normal course of business, the District incurs claims and other assertions against it from various agencies and individuals. Management of the District and their legal counsel feel none of these claims or assertions are significant enough that they would materially affect the fairness of the presentation of the financial statements at December 31, 2021.

C. Risk Management

The District is exposed to various risks of loss related to torts; theft of; damage to and destruction of assets; errors and omissions; workers compensation; general liability unemployment; and employee benefit expenses related to health, dental, and vision programs. The District has obtained coverage through contracting with the County, for these risks and claims, if any, which are not expected to exceed covered amounts.

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Federal Fiscal Year 2021 County Forest Payments –

Action Requested: Motion

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

On April 15, 2022, the Secure Rural Schools (SRS) Act, P.L. 116-94 was reauthorized. This payment is the sum of the amounts elected by each county within the state to receive either a share of the state's 25% 7-year rolling average payment, or a share of the state's SRS formula payment

Fiscal Impact:

Submitted by: Melanie Bollig **Submitter's Email Address:** mbollig@gunnisoncounty.org

Finance Review: (●) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\PSolheim Discharge Date: 9/13/2022

County Attorney Review: ( ) Required (●) Not Required

Comments:

Reveiwed by: Discharge Date: Certificate of Insurance Required Yes ( ) No ( )

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/14/2022

( ) Consent Agenda (●) Regular Agenda ( ) Worksession Time Allotted: 5

Agenda Date: 9/20/2022

Revised April 2015

NOTE: THIS IS FROM SFY22/FED FY22 TO USE FOR INFORMATION FOR COUNTIES and FOR PILT
INFORMATION VERIFIED WITH USDA FOREST SERVICE REPORTS ASR 18-01 (Full Base Amt & Title I, II, & III) & ASR 10-03 (USDA Forest Pym

CFDA 10.665

COUNTY	Sale of Lands & Materials BLM §35-45-108(3) DEP DATE	Taylor Grazing BLM §35-45-108 DEP DATE	Nat'l Forest Recv'd & Paid to Counties by State Treasury ASR-10-03 05/11/22	NATIONAL FOREST Title I County Share ASR-18-01 FFY21	NATIONAL FOREST 7 year Rolling Average County Share 25%	NATIONAL FOREST Title III County Share	NATIONAL FOREST Grand Total National Forest Paid	Grand Total Paid FFY 2021 Pymt Treasury To Counties SL&M + Forest	Informational Only	Informational Only Minimum Distribution to School Districts Nat'l Forest x 25%	Informational Only Title I less Minimum Distribution to School Districts
ADAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
ALAMOSA	0.00	0.00	23,116.39	23,116.39	0.00	0.00	23,116.39	23,116.39	25%	5,779.10	17,337.29
ARAPAHOE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
ARCHULETA	0.00	0.00	305,072.42	305,072.42	0.00	0.00	305,072.42	305,072.42	25%	76,268.11	228,804.32
BACA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
BENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
BOULDER	0.00	0.00	40,944.97	40,944.97	0.00	0.00	40,944.97	40,944.97	25%	10,236.24	30,708.73
BROOMFIELD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
CHAFFEE	0.00	0.00	292,760.35	270,485.11	0.00	22,275.24	292,760.36	292,760.36	25%	73,190.09	197,295.03
CHEYENNE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
CLEAR CREEI	0.00	0.00	504,266.74	0.00	504,266.74	0.00	504,266.74	504,266.74	25%	126,066.69	378,200.06
CONEJOS	0.00	0.00	314,105.97	314,105.97	0.00	0.00	314,105.97	314,105.97	25%	78,526.49	235,579.47
COSTILLA	0.00	0.00	504.66	504.66	0.00	0.00	504.66	504.66	25%	126.17	378.50
CROWLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
CUSTER	0.00	0.00	144,408.53	122,747.25	0.00	21,661.28	144,408.53	144,408.53	25%	36,102.13	86,645.12
DELTA	0.00	0.00	209,166.11	177,791.19	0.00	31,374.92	209,166.11	209,166.11	25%	52,291.53	125,499.67
DENVER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
DOLORES	0.00	0.00	330,756.80	305,590.52	0.00	25,166.28	330,756.80	330,756.80	25%	82,689.20	222,901.32
DOUGLAS	0.00	0.00	41,990.73	41,990.73	0.00	0.00	41,990.73	41,990.73	25%	10,497.68	31,493.05
EAGLE	0.00	0.00	826,379.23	0.00	826,379.23	0.00	826,379.23	826,379.23	25%	206,594.81	619,784.42
EL PASO	0.00	0.00	61,013.06	61,013.06	0.00	0.00	61,013.06	61,013.06	25%	15,253.27	45,759.80
ELBERT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
FREMONT	0.00	0.00	121,732.78	103,472.86	0.00	18,259.92	121,732.78	121,732.78	25%	30,433.20	73,039.67
GARFIELD	0.00	0.00	280,546.65	259,200.71	0.00	21,345.94	280,546.65	280,546.65	25%	70,136.66	189,064.05
GILPIN	0.00	0.00	29,051.29	29,051.29	0.00	0.00	29,051.29	29,051.29	25%	7,262.82	21,788.47
GRAND	0.00	0.00	1,666,233.55	0.00	1,666,233.55	0.00	1,666,233.55	1,666,233.55	25%	416,558.39	1,249,675.16
GUNNISON	0.00	0.00	859,136.43	793,767.36	0.00	65,369.08	859,136.43	859,136.43	25%	214,784.11	578,983.25
HINSDALE	0.00	0.00	397,115.47	375,053.50	0.00	22,061.97	397,115.47	397,115.47	25%	99,278.87	275,774.63
HUERFANO	0.00	0.00	120,825.82	102,701.95	0.00	18,123.87	120,825.82	120,825.82	25%	30,206.46	72,495.49
JACKSON	0.00	0.00	172,846.34	159,694.99	0.00	13,151.35	172,846.34	172,846.34	25%	43,211.59	116,483.41
JEFFERSON	0.00	0.00	40,893.75	40,893.75	0.00	0.00	40,893.75	40,893.75	25%	10,223.44	30,670.31
KIOWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
KIT CARSON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
LA PLATA	0.00	0.00	174,585.33	174,585.33	0.00	0.00	174,585.33	174,585.33	25%	43,646.33	130,939.00
LAKE	0.00	0.00	157,612.69	157,612.69	0.00	0.00	157,612.69	157,612.69	25%	39,403.17	118,209.51
LARIMER	0.00	0.00	325,350.54	300,595.61	0.00	24,754.93	325,350.54	325,350.54	25%	81,337.63	219,257.97
LAS ANIMAS	0.00	0.00	18,406.01	18,406.01	0.00	0.00	18,406.01	18,406.01	25%	4,601.50	13,804.51
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
LOGAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
MESA	0.00	0.00	436,919.26	403,675.41	0.00	33,243.85	436,919.26	436,919.26	25%	109,229.82	294,445.60
MINERAL	0.00	0.00	189,948.29	161,456.05	0.00	28,492.24	189,948.29	189,948.29	25%	47,487.07	113,968.97
MOFFAT	0.00	0.00	40,115.44	40,115.44	0.00	0.00	40,115.44	40,115.44	25%	10,028.86	30,086.58
MONTEZUMA	0.00	0.00	190,772.13	190,772.13	0.00	0.00	190,772.13	190,772.13	25%	47,693.03	143,079.10
MONTROSE	0.00	0.00	279,938.59	258,638.92	0.00	21,299.67	279,938.58	279,938.58	25%	69,984.65	188,654.27
MORGAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
OTERO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
OURAY	0.00	0.00	55,528.78	55,528.78	0.00	0.00	55,528.78	55,528.78	25%	13,882.20	41,646.59
PARK	0.00	0.00	453,006.57	432,646.74	0.00	20,359.85	453,006.58	453,006.58	25%	113,251.64	319,395.09
PHILLIPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
PITKIN	0.00	0.00	683,066.52	0.00	683,066.52	0.00	683,066.52	683,066.52	25%	170,766.63	512,299.89
PROWERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
PUEBLO	0.00	0.00	26,170.71	26,170.71	0.00	0.00	26,170.71	26,170.71	25%	6,542.68	19,628.03
RIO BLANCO	0.00	0.00	252,133.54	252,133.54	0.00	0.00	252,133.54	252,133.54	25%	63,033.38	189,100.15
RIO GRANDE	0.00	0.00	172,632.94	159,497.83	0.00	13,135.11	172,632.93	172,632.93	25%	43,158.24	116,339.59
ROUTT	0.00	0.00	145,851.60	145,851.60	0.00	0.00	145,851.60	145,851.60	25%	36,462.90	109,388.70
SAGUACHE	0.00	0.00	1,019,566.53	973,743.31	0.00	45,823.22	1,019,566.54	1,019,566.54	25%	254,891.63	718,851.68
SAN JUAN	0.00	0.00	116,113.70	116,113.70	0.00	0.00	116,113.70	116,113.70	25%	29,028.42	87,085.27
SAN MIGUEL	0.00	0.00	37,519.60	31,891.66	0.00	5,627.94	37,519.60	37,519.60	25%	9,379.90	22,511.76
SEDGWICK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
SUMMIT	0.00	0.00	971,733.15	0.00	971,733.15	0.00	971,733.15	971,733.15	25%	242,933.29	728,799.86
TELLER	0.00	0.00	77,574.74	77,574.74	0.00	0.00	77,574.74	77,574.74	25%	19,393.69	58,181.06
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
WELD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
YUMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	0.00
	0.00	0.00	12,607,414.70	7,504,208.86	4,651,679.19	451,526.65	12,607,414.73	12,607,414.73		3,151,853.68	9,004,034.39

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Resolution; In Support of Ballot Issue 5A

Action Requested:

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Attached is a possible resolution from Dr Leslie Nichols, as follow-up from the 8/23 work session discussion.

Fiscal Impact:

Submitted by: Melanie Bollig **Submitter's Email Address:** mbollig@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ◉ Required ○ Not Required

Comments:
Appears legally sufficient. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/14/2022 Certificate of Insurance Required

Yes ○ No ◉

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 5

Agenda Date: 9/20/2022

Revised April 2015

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO

RESOLUTION NO. 2022- ____

A RESOLUTION IN SUPPORT OF BALLOT ISSUE 5A

WHEREAS, The Gunnison County Board of County Commissioners has a long tradition of supporting the Gunnison Watershed School District and its students; and

WHEREAS, The Gunnison County Board of County Commissioners desires Gunnison Watershed School District to remain a competitive and quality educational system and to continue to meet its mission to ensure all students are successful; and

WHEREAS, Ballot Issue 5A will allow Gunnison Watershed School District to strengthen safety and security, address long term maintenance needs, solve overcrowding issues, improve learning spaces, expand cafeterias, install energy efficient mechanical systems, expand sports fields, improve playgrounds, create safer pedestrian and traffic flows, enhance and expand space for science, technology, engineering, art and math as well as vocational education programming, improve and expand space for special education programming, and address related capital facility and site improvements; and

WHEREAS, The estimated tax impact of Ballot Issue 5A is a tax increase of 5.73 mills, providing $95 million in funding; and

WHEREAS, Ballot Issue 5A will positively impact Gunnison Watershed School District students and the communities served by the District for generations to come.

NOW, THEREFORE, BE IT RESOLVED that the Gunnison County Board of County Commissioners does hereby declare their full support of, and urge a YES vote for, Ballot Issue 5A on the November 8, 2022 ballot.

INTRODUCED by Commissioner_____, seconded by Commissioner_____ and adopted on this _____ day of _____ 2022.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO

By:_____
Jonathan Houck, Chairperson

By: _____
Roland Mason, Commissioner

By:_____
Elizabeth Smith, Commissioner

Attest:_____
Deputy County Clerk

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Approval for Four (4) Conservation Easement Grant

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Gunnison Ranchland Conservation Legacy

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Four grant agreements for conservation easements with the Gunnison Ranchland Conservation Legacy

Fiscal Impact: $361,911

Submitted by: Mike Pelletier **Submitter's Email Address:** mpelletier@gunnisoncounty.org

Finance Review: (•) Required ( ) Not Required

Comments:

Reviewed by: GUNCOUNTY1\PSolheim Discharge Date: 9/13/2022

County Attorney Review: (•) Required ( ) Not Required

Comments:
Appear legally sufficient. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/13/2022 Certificate of Insurance Required

Yes ( ) No (•)

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/14/2022

( ) Consent Agenda (•) Regular Agenda ( ) Worksession Time Allotted: 10 minutes

Agenda Date: 9/20/2022

Revised April 2015

To: Board of County Commissioners

From: Mike Pelletier, GIS Manager

Date: September 20, 2022

RE: Conservation easement grant agreements

The applicant is seeking BoCC approval for four conservation easement grants and staff recommends approval.

- Aspen Leaf Ranch - $104,090, 984 acres located southwest of McClure Pass in the Upper Muddy Creek region.
- Sewell Gulch Property - $95,250, 160-acre BLM inholding located above Sewell Gulch in the Parlin vicinity with important Gunnison Sage-grouse habitat.
- Wildcat Ranch - $97,471, 166-acre property, a BLM inholding located at the head of Wildcat Gulch near Powderhorn.
- Back 621 - $65,100, 621-acre property, south of Blue Mesa Reservoir.

The Gunnison Valley Land Preservation Board approved funding for these projects at their June 28, 2022 meeting. The projects have not changed from what was presented to the Land Preservation Board. The following summaries (maps provided separately) of the projects were provided by the applicant.

Aspen Leaf Ranch

The Aspen Leaf Ranch Conservation Easement preserves open space, wildlife habitat, wetland areas and agricultural lands on 984 acres in the Upper Muddy Creek area west of Highway 133 in Gunnison County. The landowners are descendants of the original homesteaders and have remained actively engaged in agricultural production for three generations. The property is visible to the general public from adjacent public lands and County Road 849. In addition to protecting scenic open space for the general public, preservation of the property will continue to provide range resources for livestock and wildlife. The property includes habitat for important big game species (elk, mule deer, and moose), three Colorado Species of Concern (greater sandhill crane, northern leopard frog, and ferruginous hawk) and one State Threatened species (burrowing owl).

The Aspen Leaf Ranch Property Conservation Easement protects the entirety of the property and prohibits future subdivision. Water rights are tied to the land through the terms of the conservation easement. The mineral rights the family owns will be retired into the easement and the current subterranean oil/gas lease is governed by a Surface Use Agreement designating terms for remediation. Primary funding for the conservation

easement is provided by a grant from NRCS for protection of grasslands of special significance. The Land Preservation Funds constitute 6.6% of the project value. The remaining project value is a donation by the landowners. The Aspen Leaf Ranch Conservation Easement illustrates the continued commitment of private agricultural landowners to conserve the natural resources of Gunnison County.

Sewell Gulch Property

The Sewell Gulch Property Conservation Easement preserves 160 acres of open space, wildlife habitat and agricultural lands above the east side of Sewell Gulch near Parlin in Gunnison County. The property is surrounded by public lands and is visible to the general public from adjacent public lands and from US Highway 50, and seasonal county and Bureau of Land Management roads. In addition to protecting scenic open space for the general public, preservation of the property will continue to provide range resources for livestock and wildlife, including Gunnison Sage-grouse. All of the property lies within designated Gunnison sage-grouse habitat and as an inholding, the property provides a continuous habitat resource with the surrounding public land.

The Sewell Gulch Property Conservation Easement protects the entirety of the property and prohibits future subdivision. The property was patented in 1889 by The Colorado Coal and Iron Company as a US Grant Placer Mining Claim in the Quartz Creek Mining District. No mining ever took place on the property and it has been used agriculturally and by wildlife since the patent filing. The landowners will retire all mineral rights into the easement. There are no water rights associated with the property as it is entirely dry sagebrush rangeland. The landowners are donating 100% of the easement value. The Land Preservation Funds constitute 39% of the project value. The Sewell Gulch Property Conservation Easement illustrates the continued commitment of private agricultural landowners to conserve the natural resources of Gunnison County.

Wildcat Ranch

The Wildcat Ranch Conservation Easement preserves open space, wildlife habitat, wetland areas, agricultural lands, and protects the headwaters of Wildcat Gulch on 166 acres near Powderhorn in Gunnison County. The property is visible to the general public from adjacent public lands and from seasonal county and Bureau of Land Management roads. In addition to protecting scenic open space for the general public, preservation of the property will continue to provide range resources for livestock and wildlife, including Gunnison Sage-grouse. All of the property lies within designated Gunnison sage-grouse habitat.

The Wildcat Ranch Conservation Easement protects the entirety of the property and prohibits future subdivision. Water rights are tied to the land through the terms of the conservation easement and mineral rights are retired into the easement. The landowners are donating 100% of the easement value. The Land Preservation Funds constitute 28% of the project value. The Wildcat Ranch Conservation Easement illustrates the continued commitment of private agricultural landowners to conserve the natural resources of Gunnison County.

Back 621 Property

The Back 621 Conservation Easement preserves open space, wildlife habitat, agricultural lands, wetland areas, and protects the headwaters of Fourmile Gulch. The property is visible to the general public from adjacent public lands, US Highway 50, County Road 26 and a network of seasonal county and Bureau of Land Management roads. A portion of the property was previously encumbered in 1999 with The Nature Conservancy. This new 2022 conservation easement adds 120 acres to the earlier easement, prohibiting any subdivision of the entire 621-acre property. In addition to protecting scenic open space for the general public, preservation of the property will continue to provide range resources for livestock and wildlife, including Gunnison Sage-grouse. All of the property lies within designated Gunnison sage-grouse habitat and many nearby private lands in the Fourmile Gulch area are protected with conservation easements.

The Back 621 Conservation Easement protects the entirety of the property with no building envelopes or structures permitted. The property is entirely sagebrush rangeland with no irrigated areas and no water rights. The owner's mineral rights will be retired into the easement. The landowner is donating 100% of the easement value. The Land Preservation Funds constitute 3.9% of the project value. The Back 621 Conservation Easement illustrates the continued commitment of private agricultural landowners to conserve the natural resources of Gunnison County.

Gunnison Valley Land Preservation Fund

GRANT AGREEMENT

Project Name: Aspen Leaf Ranch Conservation Easement

PARTIES TO AGREEMENT

Gunnison County

221 N. Wisconsin St, Gunnison, CO 81230

Contact name: Mike Pelletier

Telephone: 970 641-7645

_____

Grantee: Gunnison Ranchland Conservation Legacy

Address: 307 North Main Street, Suite 2H

Contact name: Stacy McPhail

Date: 09/08/2022

Exhibits:

Exhibit A - Required Language for the Deed of Conservation Easement

Exhibit B - Project Summary

Exhibit C – Budget

THIS GRANT AGREEMENT ("Grant Agreement") is entered into this _____, 2022, by and between the Board of County Commissioners of Gunnison County, Colorado ("Board"), 200 E Virginia, Gunnison, Colorado 81230, and ___Gunnison Ranchland Conservation Legacy_____, ("GRCL"), (jointly the "Parties"), and witnesses:

RECITALS

A. A portion of the revenue from the current County-wide sales tax in Gunnison County is deposited in the Gunnison Valley Land Preservation Fund ("Fund") of the Board which is an account of the Capital Improvement Fund of the Board. The Fund is designated for open space, agricultural preservation, wildlife habitat, wetland preservation, access to public lands, trails, and watershed protection in the County, including matching public and private grants or to acquire interests or easements in land and water rights. The Fund was originally established, by public vote, in 1997 and was reauthorized by public vote in 2012. The amount of monies for the Fund varies annually.

B. Gunnison County has created a process for review of requests for funding of projects from the Fund. The process begins with submission of a written proposal by a proponent to the Gunnison Valley Land Preservation Board ("GVLPB"), which consists of two members appointed by each Gunnison County, City of Gunnison, Town of Crested Butte, and Town of Mount Crested Butte for a total of eight voting members. The GVLPB approves, disapproves or approves with conditions, the proposal. Provision of monies from the Fund requires a formal grant Grant Agreement to be executed by the Board and the project proponent.

C. The _____GRCL_____ ("Grantee") has applied to the GVLPB for funding of a project known as __Aspen Leaf Ranch Conservation Easement_____ ("Project") more particularly described in the Project Application as submitted to and on file with GVLPB, Exhibit B ("Project Summary") and Exhibit C ("Budget") and Exhibit D ("Property") all attached hereto and incorporated herein. The GVLPB has reviewed and approved the Project.

D. This Grant Agreement is intended to identify and memorialize the relationship between the Parties, the various obligations of the Parties regarding the Project, and required components of any relevant deed or conservation easement.

SECTION 1-PROJECT SCOPE

NOW, THEREFORE, in consideration of the premises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

I. Incorporation of Recitals. The Recitals set forth above are hereby incorporated into the terms and conditions of this Grant Agreement.

2. Grant and Project. The Board hereby awards to Grantee a grant in the amount not to exceed

$_____104,090_____ (the "Grant"), subject to the terms and conditions set forth in this Grant Agreement and subject to the following specific condition(s) for this Project:

The final amount of funding for this Project that will be available to Grantee at closing or reimbursement will be dependent upon the overall Project being completed with no material changes. The Grant will not be increased, but the Board may reduce the Grant if the Project changes in any way that the Board deems material. For example, a reduction in acreage, purchase price, or fair market value may cause a reduction in the Grant, unless the Board approves adding or substituting elements to the overall Project. Similarly, the Board will release grant funds in portions if the Project is completed in phases (i.e., more than one transaction), according to the Board's determination of how the proportionate acreage, cost and value relates to the overall Project and Grant. The Grantee must meet the Board's reporting requirements before any funds are released. The Project must also comply with all of the Board's policies and practices and must meet any special conditions as listed in the attached Project Summary – Exhibit C.

3. Exclusive Use of Grant. The Grant shall be used by Grantee solely to complete the Project only as approved by the GVLPB and this Grant Agreement.

4. Project Scope. The Project will not be materially modified by Grantee without the prior written approval of the GVLPB and the Board. Any material change to the Project, whether or not such change is approved in writing by GVLPB and the Board, may result in a reduction of the Board's funding award or requirement of a refund to the Board from Grantee, pursuant to Paragraph 10 of this Grant Agreement. In addition, any material change to the Project that is not approved in advance and in writing by the Board and GVLPB may result in termination of the Grant.

5. Approved Budget. Grantee has completed a detailed budget that reflects all anticipated sources and uses of funds for the Project, including a detailed accounting of Grantee's anticipated direct costs associated with the Project, a copy of which is attached hereto as Exhibit C and incorporated herein by reference ("Budget"). Eligible costs are described in Paragraph 8 of this Grant Agreement. The Project Application contains a budget that may not match the approved version attached as Exhibit C and which, therefore, shall not be relied upon by the Board, GVLPB or the Grantee. Where discrepancies exist, the approved Budget in Exhibit C shall control until such time as the Board approves the final version.

6. Waiver. Prior to the disbursement of funds, the Board may waive certain conditions set forth in this Grant Agreement. Anything else to the contrary notwithstanding, no exercise by the Board or GVLPB of any right or discretion reserved by the Board hereunder shall be deemed an election, and no waiver by the Board of any action or requirement of Grantee, including any waiver of the foregoing conditions, shall constitute a waiver of any other requirements, actions or conditions, nor shall any waiver granted be deemed a continuing waiver. No waiver by the Board shall be effective unless in advance and in writing executed by the Board. Additionally, any failure by the Board to take any actions as set forth above shall have no legal effect on the contractual duties of the Grantee under this Grant Agreement. Further, no waiver with respect to this Project, Grant, or Grant Agreement shall constitute a waiver in any other Board-funded project.

7. Future Funding. This Grant Agreement and the provision of funds contemplated hereunder only apply to the Project as approved herein. The Board makes no representations regarding future funding for future phases of the Project or any other properties.

SECTION 2- GRANT PAYMENT

8. Eligible Costs. The following costs are eligible for reimbursement under the terms and conditions of this Grant Agreement:

A. *Interest in Land.* For any interest in real property described in the Project Application and Project Summary (“Property”), the purchase price may not exceed the fair market value as established by appraisal.

B. *Direct Costs*. Costs directly associated with producing due diligence documents needed for closing the transaction on the Project, including but not limited to expenses for a title policy (including endorsements and other title company charges); an appraisal; Grantee's contract or "outside" attorneys' fees; an environmental hazards assessment; development of a management plan and baseline documentation; a survey, if needed; a geologist's mineral assessment, if needed; maps.

C. *Stewardship Costs*. Costs directly associated with stewardship of the Project, and only as expressly identified in the Budget.

9. Payment of Grant. Payment of the Grant is subject to the Board's determination in its sole discretion that it has received and has available sufficient Fund proceeds to fund the Grant and that Grantee has complied with the terms and conditions of this Grant Agreement, including Grantee's fulfillment of all conditions precedent to funding as set forth in herein. In determining the sufficiency of Fund proceeds, the Board may consider all facts and circumstances as it deems necessary or desirable, including, but not limited to, adequate reserves, funding requirements and/or commitments for other past, current and future grants, and past, current and future Board operating expenses and budgetary needs.

10. Withdrawal of Board Funding; Termination of Grant Agreement. Anything in this Grant Agreement to the contrary notwithstanding, with prior notice to Grantee, the Board reserves the right to withhold or withdraw all or a portion of the Grant, to require a refund of the Grant, and/or terminate this Grant Agreement if the Board determines in its sole discretion that any of the following conditions exist, but before making such determination, the Board shall notify the GVLPB:

A. *Altered Expectations*. Facts have arisen or situations have occurred that fundamentally alter the expectations of the parties or make the purposes for the Project or the Grant as approved by the Board infeasible or impractical;

B. *Material Project Changes*. Material changes in the scope or nature of the Project have occurred from how the Project was presented in the Project Application, approved by the GVLPB and reflected in the Project Summary, and all such material changes have not otherwise received prior written approval of the Board;

C. *Inaccuracies.* Any statement or representation made or information provided by the Grantee in the Project Application, this Grant Agreement or the due diligence materials is untrue, inaccurate or incomplete in any material respect;

D. *Conditions Precedent Not Fulfilled or Unsatisfactory*. Any of the conditions precedent to funding is not fulfilled by Grantee or is unsatisfactory to the GVLPB or Board, in their respective discretion; or

E. *Termination of Use Restriction, Disposal of Property*. Any use restriction (e.g. conservation easement) is terminated or materially altered or if other interests purchased with the Grant are disposed of; in which event Grantee shall make a full refund to the Board of all funds received to date.

SECTION 3- CONDITIONS PRECEDENT

11. Completion Date. Grantee shall complete acquisition of the Property no later than eighteen months after the date of the Board's approval of the Project (the "Completion Date"). Grantee may request an extension of the Completion Date, which the Board may grant or deny in its sole discretion. In addition to other rights set forth in this Grant Agreement, the Board may elect to terminate this Grant Agreement and deauthorize the Project in the event this Completion Date is not met and/or Grantee fails to comply with any extension.

12. Conditions Precedent to Funding. Grantee acknowledges that any acquisition of the Property prior to fulfillment of the terms and conditions of this Grant Agreement and the disbursement of funds by the Board is undertaken at Grantee's sole risk and may cause a forfeiture of the Grant. Anything else in this Grant Agreement or otherwise to the contrary notwithstanding, the Grant is expressly conditioned upon Grantee's fulfillment of all terms and conditions of this Grant Agreement to the Board's satisfaction in its sole discretion, including, but not limited to, the following:

A. *Matching Funds*. Matching funds in the minimum amount set forth in the Project Application and Project Summary must have been received by Grantee, or the status of efforts to secure matching funding were disclosed to the Board and have been deemed satisfactory by the Board.

B. *Due Diligence*. The GVLPB shall conduct a due diligence review of the Project, which the Board shall rely upon in its consideration of the Project, and the results of which must be satisfactory to the Board in its sole discretion. Grantee shall assist and cooperate with the Board in conducting such due diligence review, and in connection therewith shall provide the Board with the information or documentation specified in the Project Application, as well as such other documentation and/or information as the Board shall reasonably request. Grantee shall have the duty to update all such documentation and information as necessary to reflect material changes from the date such information is originally provided to the Board. The Board may in its sole discretion terminate this Grant Agreement and deauthorize the Grant if Grantee fails to provide any information or documentation promptly when requested by the Board.

C. *Other Property Interests.* Grantee may not use the Grant or other Project funds to acquire any rights other than the Use Restriction, as defined below, on the Property, including but not limited to, fee title, water rights, or any other partial real estate interest (collectively, "Other Interests").

D. *Gunnison County Use Restriction*. Property acquired with the Board funds, whether through the acquisition of fee title, conservation easement, or any other technique, shall be held and managed in a

manner designed to protect the Property's natural resources, open space and other conservation values, to prevent any development that would adversely affect such resources and values, and where necessary and appropriate, to ensure appropriate public access ("Use Restriction"). Such Use Restriction shall be implemented by inclusion of specific language in a conservation easement or other document approved in writing by the Gunnison County Attorney and recorded in the Office of the Gunnison County Clerk and Recorder ("Conservation Easement"). Each Conservation Easement shall be acceptable to the Board in form and content, and shall identify Grantee or a third party acceptable to the Board as the Holder. In accordance with this requirement, Grantee hereby covenants and agrees as follows:

(1) *Conservation Easement Form*. Grantee shall incorporate the terms and conditions that are contained in the Board's approval, in substantially the same language as in Exhibit A ("Required Language for the Deed of Conservation Easement") attached hereto and incorporated herein and approved by the County Attorney, into Grantee's Conservation Easement. Grantee acknowledges that the Grantee must obtain County Attorney approval of the proposed Conservation Easement well in advance of closing.

(2) *Subordination to Use Restriction*. All liens, encumbrances or other use restrictions and interests of record that, in the Board's opinion, are inconsistent with the Conservation Easement, must be discharged, released or subordinated to the Conservation Easement.

SECTION 4-OTHER PROVISIONS

13. Publicity and Project Information. The Board has the right and must be provided the opportunity to use information gained from the Project; therefore, Grantee shall acknowledge the Board funding in all news releases and other publicity issued by Grantee concerning the Project. If any events are planned in relationship to the Project, the Board shall be acknowledged as a contributor in the invitation for the event.

14. Liability.

A. *Indemnity*. To the extent allowed by law, Grantee shall indemnify, defend and hold harmless the Board, its officers, agents and employees from any and all liabilities, claims, demands, damages or costs (including reasonable attorneys' fees) resulting from, growing out of, or in any way connected with or incident to Grantee's performance of this Grant Agreement. Grantee hereby waives any and all rights to any type of express or implied indemnity or right of contribution from Gunnison County, the Board,

its members, officers, agents or employees for any liability resulting from, growing out of; or in any way connected with or incident to this Grant Agreement.

B. *No CGIA Waiver*. Anything else in this Grant Agreement to the contrary notwithstanding, no term or condition of this Grant Agreement shall be construed or interpreted as a waiver, either express or implied, of any of the immunities, rights, benefits or protection provided to the Board under the Colorado Governmental Immunity Act, C.R.S. §24-10-101, et seq., as amended or as may be amended in the future (including, without limitation, any amendments to such statute, or under any similar statute which is subsequently enacted) ("CGIA"). This provision may apply to the Grantee if the Grantee qualities for protection under the CGIA. The Board and Grantee understand and agree that liability for claims for injuries to persons or property arising out of the negligence of the Board, its members, officials, agents and employees may be controlled and/or limited by the provisions of the CGIA. The parties agree that no provision of this Grant Agreement shall be construed in such a manner as to reduce the extent to which the CGIA limits the liability of the Board, its members, officers, agents and employees.

C. *Compliance with Regulatory Requirements and Federal and State Mandates*. Grantee hereby assumes responsibility for compliance with all regulatory requirements in all applicable areas, including but not limited to nondiscrimination, worker safety, and local labor preferences, preferred vendor programs, equal employment opportunity, use of competitive bidding, and other similar requirements. To the maximum extent permitted by law, Grantee hereby agrees to indemnify, defend and hold harmless the Board, Gunnison County staff, and GVLPF members from any cost, expense or liability tor any failure to comply with any such applicable requirements.

D. *Nondiscrimination*. During the performance of this Grant Agreement, Grantee and its contractors shall not unlawfully discriminate against any employee or applicant for employment because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age or sex and shall comply with any other applicable laws prohibiting discrimination. Grantee and its contractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free of such discrimination.

15. Audits and Accounting Records. Grantee shall maintain standard financial accounts, documents, and records relating to the acquisition, use, management, operation and maintenance of the Property subject to the Use Restriction. The accounts, documents, and records related to acquisition of the Property shall be retained

by Grantee for five (5) years following the date of disbursement by the Board of the funds under this Grant Agreement, and shall be subject to examination and audit by the Board or its designated agent during this period. All accounts, documents, and records described in this paragraph shall be kept in accordance with generally accepted accounting principles.

16. Post-Completion Requirements.

A. *Stewardship*. Grantee shall comply with the Board's stewardship requirements as identified in Exhibit A and the Board's approval of the Grant.

B. *Change of Use.* If Grantee, in its reasonable discretion, determines a need for a request of a change in use of the Property or Other Interests wholly or partially acquired with the Grant, Grantee shall notify the GVLPB, in writing, of its determination for a request of a change of use review. The GVLPB will review the change of use request. Within sixty (60) days after submitting the change of use request, Grantee shall submit to the GVLPB any additional documentation requested by the GVLPB as a result of its receipt of the change of use request. The GVLPB will review the change of use request to determine whether or not the need for a change in use is compelling and consistent with the conservation purpose of the easement. The GVLPB in its sole discretion will determine whether to grant, deny, or condition the GVLPB's approval. Further, no change of use shall be made without the GVLPB's prior written approval.

C. *No Termination of Conservation Easement Without Prior Board Written Approval*. Notwithstanding any provision of law to the contrary, it is the explicit agreement of the Parties that there shall be no termination of the Conservation Easement funded partially or wholly by this Grant Agreement without the prior written approval of the Board which the Board may grant only if the Board finds in its reasonable discretion that conditions on or surrounding the subject property have changed so much that it has become impossible to fulfill the easement's conservation purpose.

D. *Standing To Enforce*. Notwithstanding any provision in C.R.S. 38-30.5-101. et. seq., as it may be amended, to the contrary, the Board shall have standing to initiate and participate in court proceedings to enforce the Grant Agreement and any Use Restriction, enacted via a conservation easement or other Board approved method, funded wholly or in part by funds granted by the Grant Agreement.

E. *Conservation Easement Document Shall Incorporate Post-Completion Requirements*. Each Conservation Easement and document of title funded wholly or partially by the Grant Agreement shall incorporate in writing the requirements of this Section 16.

17. Breach. In addition to such other remedies as shall be available at law or in equity, in the event that Grantee breaches any of the terms or conditions of this Grant Agreement, the Board shall have the following non-exclusive remedies:

A. *Prior to Payment of Grant*. The Board reserves the right to withdraw funding and/or terminate this Grant Agreement.

B. *After Payment of Grant.* The Board reserves the right to seek equitable relief and all other remedies as available to it under applicable law, including but not limited to, return of all or a portion of the Grant as provided herein. Further, the Board reserves the right to deem Grantee ineligible for participation in future Board grants, loans or projects.

C. In addition to the remedies set forth above, the Board shall be entitled to pursue any other remedy available at law or in equity.

18. Miscellaneous Provisions.

A. *Good Faith.* Both parties have an obligation of good faith, including the obligation to make timely communication of information that may reasonably be believed to be of interest to the other party.

B. *Assignment*. Grantee may not assign its rights or delegate its obligations under this Grant Agreement without the express written consent of the Board. Consent to assign this Grant Agreement may be withheld in the sole discretion of the Board.

C. *Applicable Law.* Colorado law applies to the interpretation and enforcement of this Grant Agreement.

D. *Status of Grantee*. The parties acknowledge that the Board lacks the power and right to direct the actions of Grantee. Grantee acts in its separate capacity and not as an officer, employee or agent of the Board. The parties to this Grant Agreement are not partners or joint venturers with each other and nothing herein shall be construed to make them partners or joint venturers or impose any liability as such on either of them.

E. *Time is of the Essence*. Time is of the essence in this Grant Agreement.

F. *Survival*. The terms and provisions of this Grant Agreement and Grantee's obligations hereunder shall survive the funding of the Grant and the acquisition of, and any future conveyance of, the real property interest by Grantee.

G. *Fax and Counterparts*. This Grant Agreement may be executed in one or more counterparts, each of which shall be an original, but all of which when taken together shall constitute one agreement. In addition, the parties agree to recognize signatures to this Grant Agreement transmitted by facsimile as if they were original signatures.

H. *Third Party Beneficiary*. The Board and Grantee hereby acknowledge and agree that this Grant Agreement is intended only to cover the relative rights and obligations between the Board and Grantee, and that no third party beneficiaries are intended. Notwithstanding the preceding statement, the Board and Grantee hereby acknowledge that the Board is intended to be and is a third party beneficiary of the Conservation Easement and Grantee's real property interest therein.

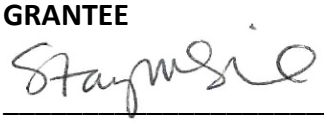
I. *Notice*. Any notice, demand, request, consent, approval or communication that either party desires or is required to give the other shall be in writing and either served personally or sent by first class mail, postage prepaid, to the addresses shown on Page 1 of this Grant Agreement.

J. *Construction; Severability*. Each party hereto has reviewed and revised (or requested revisions of) this Grant Agreement, and therefore, any usual rules of construction requiring that ambiguities are to be resolved against a particular party shall not be applicable in the construction and interpretation of this Grant Agreement. If any provision in this Grant Agreement is found to be ambiguous, an interpretation consistent with the purpose of this Grant Agreement that would render the provision valid shall be favored over any interpretation that would render it invalid. If any provision of this Grant Agreement is declared void or unenforceable, such provision shall be deemed severed from this Grant Agreement, and the balance of this Grant Agreement shall otherwise remain in full force and effect. At any time when this Grant Agreement refers to a party's ability to act or make determinations or decisions with discretion, this Grant Agreement shall be construed to permit such party to act and to make such determinations and/or decisions in its sole discretion.

K. *Entire Agreement*. Except as expressly provided herein, this Grant Agreement constitutes the entire agreement of the parties. No oral understanding or agreement not incorporated in this Grant Agreement shall be binding upon the parties. No changes in this Grant Agreement shall be valid unless made in writing and signed by the parties to this Grant Agreement.

IN WITNESS WHEREOF, the parties by signature below of their authorized representatives execute this Grant Agreement effective as of _____.

GRANTEE



_____

Gunnison Ranchland Conservation Legacy
Stacy McPhail, Executive Director

BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY, COLORADO

_____

Jonathan Houck, Chairperson

_____

Roland Mason, Commissioner

_____

Elizabeth Smith, Commissioner

_____

Deputy County Clerk

Exhibit A - Required Language for the Deed of Conservation Easement

The following language is required for a conservation easement deed resulting from a GVLPB grant, even if the grant only provides transaction expenses and no direct funding for the easement. This language must appear in the deed verbatim, or be substantially identical. In order to meet the standard format of different Grantees or Holders of the conservation easement deed, some language may be expressed with slightly different terms. However, any substantive changes in the required language that may alter its meaning must be approved in advance by the Gunnison County Attorney.

1. The following will be included in the deed's introductory section:

> "NOTICE: THIS CONSERVATION EASEMENT HAS BEEN ACQUIRED WITH SUPPORT FROM THE GUNNISON VALLEY LAND PRESERVATION FUND OF THE BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY ("GUNNISON COUNTY") IN RECOGNITION OF CONSERVATION VALUES SPECIFIC TO OPEN SPACE, AGRICULTURE AND WILDLIFE HABITAT."

2. The following language will be included in a section describing "Responsibilities of the Parties Not Affected" or similarly titled section:

> "Other than as specified herein, this Deed is not intended to impose any legal or other responsibility on Grantee or Gunnison County."

And further:

> "Grantor shall continue to be solely responsible for and Grantee or Gunnison County shall have no obligation for the upkeep and maintenance of the Property."

3. The following language will be included in a section describing "Environmental Liability" or similarly titled section:

> "Grantor shall indemnify, defend, and hold Grantee and Gunnison County and their members, officers, directors, employees, agents, and contractors (collectively, the "Indemnified Parties") harmless from and against any and all loss, damage, cost, or expense, including reasonable attorneys' fees, arising from or in any way related to: (i) the existence, generation, treatment, storage, use, disposal, deposit or transportation of Hazardous Materials in, on or across the Property; (ii) the release or threatened release of Hazardous Materials on, at, beneath or from the Property; (iii) the existence of any underground storage tanks on the Property; or (iv) a violation or alleged violation of, or other failure to

comply with, any federal, state, or local environmental law or regulation by Grantor or any other prior owner of the Property."

And further:

"Notwithstanding anything in this Deed to the contrary, this Deed does not impose any liability on Grantee or Gunnison County for Hazardous Materials, nor does it make Grantee or Gunnison County an owner of the Property, nor does it require Grantee or Gunnison County to control any act on or use of the Property that may result in the treatment, storage, disposal or release of Hazardous Materials, all within the meaning of CERCLA or any similar federal, state or local law or regulation."

And further:

"Grantor shall indemnify, defend, and hold the Indemnified Parties harmless from and against any and all loss, damage, cost, or expense, including reasonable attorneys' fees, arising from or in any way related to: (i) injury to or the death of any person, or damage to property, occurring on or about or related to the Property, unless caused solely by the willful and wanton act or omission [as defined by C.R.S. §13-21-102(1)(b)] of the Indemnified Parties; (ii) the obligations under this Section; or (iii) the violation or alleged violation of, or other failure to comply with any state, federal, or local law, regulation, or requirement by any person other than any of the Indemnified Parties, in any way affecting, involving, or relating to the Property."

And further:

"Grantee shall indemnify, defend and hold Grantor and its assigns, successors and heirs harmless from and against any and all loss, cost or expense, including reasonable attorney's fees, arising from or in any way related to injury to or death of any person occurring on or about or related to the Property arising out of the Indemnified Parties' actions on the Property."

4. The following language will be included in a section describing "Enforcement" or similarly titled section:

"If Grantee determines that a violation has occurred, Grantee shall notify Grantor and Gunnison County of the nature of the alleged violation. Said notice need not be in writing."

And further:

"Gunnison County shall in no event be required to participate in any arbitration, mediation, or other dispute resolution process."

5. The following language will be included in a section describing "Deed Correction" or similarly titled section:

"The Parties shall cooperate to correct mutually acknowledged errors in this Deed (and exhibits hereto), including typographical, spelling, or clerical errors. Such correction shall be by recorded written agreement signed by the Parties, which Gunnison County must first approve in writing, with all associated costs being apportioned as the Parties may mutually agree."

6. The following language will be included in a section describing "Amendment" or similarly titled section:

"If circumstances arise under which an amendment to this Deed would be appropriate, as determined by Grantee in its sole discretion, the Parties may jointly amend this Easement so long as the amendment (a) is consistent with the Conservation Values and Purpose of this Easement, (b) complies with Grantee's procedures and standards for amendments (as such procedures and standards may be amended from time to time) and (c) receives Gunnison County's prior written approval."

And further:

" Any amendment must be in writing, signed by the Parties, and recorded in the official records of Gunnison County, Colorado."

And further:

"A copy of the recorded amendment shall be provided by Grantee to Gunnison County and any other funder who requests such notice in writing. In order to preserve the Easement's priority, Gunnison County may require that Grantor obtain subordinations of any liens, mortgages, easements, or other encumbrances. For the purposes of Gunnison County's approval under item (c) above, the term "amendment" means any instrument that purports to alter in any way any provision of or exhibit to this Easement, which includes Deed Correction. Nothing in this paragraph shall be construed as requiring Grantee or Gunnison County to agree to any particular proposed amendment."

7. The following language will be included in a section describing "Transfer of Easement" or similarly titled section:

"This Easement is transferable by Grantee, provided that (i) the conservation purposes which the contribution was originally intended to advance continue to be carried out; (ii) the transfer is restricted

to an organization that, at the time of the transfer, is a qualified organization under I.R.C. § 170(h) and authorized to hold conservation easements under C.R.S. §38-30.5-101, *et seq*. and C.R.S. §12-61-724; and (iii) the qualified organization agrees to assume the responsibility imposed on Grantee by this Deed; and (iv) the transferee is approved in writing by Gunnison County in its sole discretion. Grantee shall provide Gunnison County with a written request to assign the Easement at least forty-five (45) days prior to the date proposed for the assignment transaction. Grantee shall notify Grantor in advance of any proposed transfers. If Grantee ever ceases to exist, or Gunnison County fails to approve a transferee as described below, a court with jurisdiction is authorized to transfer this Easement pursuant to (i), (ii), (iii) and (iv) above."

And further:

"Gunnison County shall have the right to require Grantee to assign its rights and obligations under this Easement to a different organization if Grantee ceases to exist; is unable or unqualified to enforce the terms and provisions of this Easement; or is unable to effectively monitor the Property for compliance with this Easement at least once every calendar year. Prior to any assignment under this Section, Gunnison County shall consult with Grantee and provide Grantee an opportunity to address Gunnison County's concerns. If Gunnison County's concerns are not addressed to its satisfaction, Gunnison County may require that Grantee assign this Easement to an organization designated by Gunnison County that complies with (i), (ii), and (iii) above. In the case that Grantee ceases to exist, Gunnison County shall transfer the Easement itself. "

And further:

"If Grantee desires to transfer this Easement to a qualified organization having similar purposes as Grantee, but Gunnison County has refused to approve the transfer, a court with jurisdiction shall transfer this Easement to another qualified organization having similar purposes that agrees to assume the responsibility imposed on Grantee by this Easement, provided that Grantor and Gunnison County shall have adequate notice of and an opportunity to participate in the court proceeding leading to the court's decision on the matter. "

And further:

"Grantee and Gunnison County shall provide notice to and consult with Grantor prior to any assignment or transfer of this Easement. Upon compliance with the applicable portions of this Section, the Parties shall record an instrument completing the assignment in the records of the county or counties in which

the Property is located. Assignment of the Easement shall not be construed as affecting the Easement's perpetual duration and shall not affect the Easement's priority against any intervening liens, mortgages, easements, or other encumbrances."

8. The following language will be included in a section describing "Condemnation" or similarly titled section:

"Grantor shall notify Grantee immediately of any communication or notice received concerning any proposed taking or condemnation affecting the Property, and Grantee shall notify Gunnison County."

And further:

"If the Property or any part thereof or interest therein is sold or conveyed to a condemning authority under threat of condemnation or taken through condemnation or other involuntary conversion, all expenses reasonably incurred by Grantor, Grantee, and Gunnison County in connection with the taking or in lieu purchase shall be paid out first out of the amount recovered, and Grantee shall be entitled to compensation determined as provided in Section 17 (Compensation upon Condemnation, Termination, or Extinguishment) of this Deed."

9. The following language will be included in a section describing "Termination or Extinguishment of Easement" or similarly titled section:

"Except as provided in Section 15 (Condemnation) of this Deed, this Easement or any part hereof may only be terminated or extinguished by judicial proceedings in a court of competent jurisdiction. The only ground upon which this Easement can be terminated or extinguished is the total loss of all Conservation Values. If termination or extinguishment occurs, Grantee shall notify Gunnison County. Grantee and Gunnison County shall be entitled to compensation determined as provided in Section 17 (Compensation upon Condemnation, Termination, or Extinguishment) of this Deed."

10. The following language will be included in a section describing "Compensation upon Condemnation, Termination, or Extinguishment" or similarly titled section:

[Insert only if the GVLPB contributed to the conservation easement purchase]:

"If the Property is condemned, in whole or in part, pursuant to Section 15 (Condemnation) or if this Easement is terminated or extinguished pursuant to Section 16 (Termination or Extinguishment of Easement), Grantee and Gunnison County shall be entitled to a share of the proceeds of such action at least equal to the Proportionate Share of the full fair market value of the Property unrestricted by this

Easement pursuant to Treasury Regulation § 1.170A-14(g)(6)(ii). Grantor shall not voluntarily accept less than full fair market value of the affected Property unrestricted by this Easement without Grantee's approval."

"The allocation of the Proportionate Share between Grantee and Gunnison County will be as follows: (a) to Grantee or its designee, N/A percent of the Proportionate Share and (b) to Gunnison County N/A percent of the Proportionate Share. Until such time as Grantee and Gunnison County receive the Proportionate Share from Grantor or Grantor's successor or assign, Grantee and Gunnison County each have a lien against the Property for the amount of the Proportionate Share due each of them. If proceeds from termination, extinguishment, or condemnation are paid directly to Grantee, Grantee must reimburse Gunnison County for the amount of the Proportionate Share due to Gunnison County."

[Insert only if the GVLPB contributed to transaction costs]:

"Gunnison County shall be entitled to reimbursement of all transaction costs paid by a GVLPF grant if the Easement is terminated or extinguished in whole. If the Easement is terminated or extinguished in part, Gunnison County shall be entitled to reimbursement of a proportion of the transaction costs it contributed; such proportion calculated as a fraction, the numerator of which is the number of acres terminated or extinguished and the denominator of which is the total number of acres of the Easement. Reimbursement is provided by Grantor."

11. The following language will be included in a section describing "No Merger, Abandonment, Release, or Adverse Possession" or similarly titled section:

"Should Grantee in the future own all or a portion of the fee interest in the Property, Grantee as successor in title to Grantor, shall observe and be bound by the obligations of Grantor and the restrictions imposed on the Property by this Deed. In addition, this Easement shall not merge with the fee title without the prior written approval of Grantor and Gunnison County. As a condition of such approval, Gunnison County may require that Grantee first transfer either the Deed or the fee title to another qualified organization consistent with Section 12 (Transfer of Easement) above. In the event Grantee acquires fee title to the Property without Grantee's prior knowledge (e.g. a bequest of fee title by will), upon its learning of such conveyance, Grantee shall promptly provide notice of the same to Gunnison County, and Gunnison County may require that Grantee transfer this Deed or the fee title to another qualified organization consistent with Section 12 (Transfer of Easement) above. The Easement

shall not be extinguished, in whole or in part, through the legal doctrine of merger in view of the public interest in its enforcement. This Easement cannot be abandoned, released, or affected by adverse possession."

12. The following language will be included in a section describing "Perpetual Duration" or similarly titled section:

"This Easement shall be a servitude running with the land in perpetuity. The provisions of this Deed that apply to either Party shall also apply to their respective agents, heirs, executors, administrators, assigns, and all other successors as their interests may appear. Notwithstanding the foregoing, each party's rights and obligations under the Easement created by this Deed shall terminate (as to such party, but not as to such party's successor, who shall be bound as provided herein) upon a transfer of the party's entire interest in this Easement or the Property (provided that Gunnison County has consented to a transfer of this Easement by Grantee pursuant to Section 12 (Transfer of Easement) herein), except that liability of such transferring party for act or omissions occurring prior to such transfer shall survive the transfer."

13. The following language will be included in a section describing "Written Notices" or similarly titled section:

To Gunnison County: Board of County Commissioners
200 E. Virginia Ave.
Gunnison, CO 81230

14. The following language will be included in a section describing "No Third Party Enforcement" or similarly titled section:

"This Deed is entered into by and between Grantor and Grantee, and does not create rights or responsibilities for the enforcement of its terms in any third parties beyond Grantor, Grantee, and Gunnison County."

Exhibit B- "Aspen Leaf Ranch Conservation Easement" Project Summary

The Aspen Leaf Ranch Conservation Easement preserves open space, wildlife habitat, wetland areas and agricultural lands on 984 acres in the Upper Muddy Creek area west of Highway 133 in Gunnison County. The landowners are descendants of the original homesteaders and have remained actively engaged in agricultural production for three generations. The property is visible to the general public from adjacent public lands and County Road 849. In addition to protecting scenic open space for the general public, preservation of the property will continue to provide range resources for livestock and wildlife. The property includes habitat for important big game species (elk, mule deer, and moose), three Colorado Species of Concern (greater sandhill crane, northern leopard frog, and ferruginous hawk) and one State Threatened species (burrowing owl).

The Aspen Leaf Ranch Property Conservation Easement protects the entirety of the property and prohibits future subdivision. Water rights are tied to the land through the terms of the conservation easement. The mineral rights the family owns will be retired into the easement and the current subterranean oil/gas lease is governed by a Surface Use Agreement designating terms for remediation. Primary funding for the conservation easement is provided by a grant from NRCS for protection of grasslands of special significance. The Land Preservation Funds constitute 6.6% of the project value. The remaining project value is a donation by the landowners. The Aspen Leaf Ranch Conservation Easement illustrates the continued commitment of private agricultural landowners to conserve the natural resources of Gunnison County.

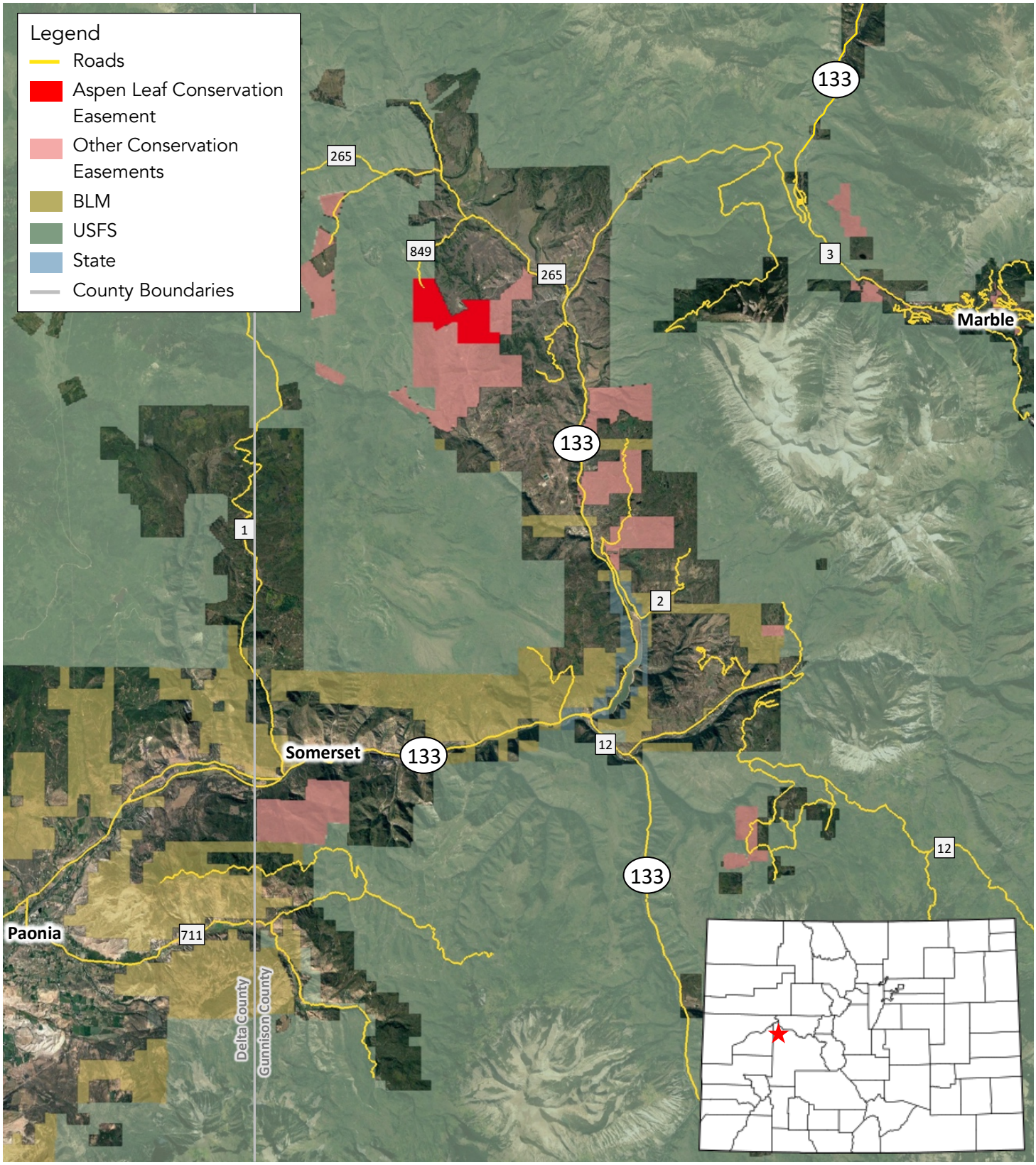
No material changes have been made to the project since the grant was awarded by the Gunnison Valley Land Preservation Board.

Exhibit C- "Aspen Leaf Ranch Conservation Easement" Budget

Project Activities:	*Land Pres Funding*
Land Trust Admin Fee	15,000
Land Trust Stewardship Fee	28,190
GRCL Project Fee	18,000
Appraisal	25,000
Baseline Report	4,500
Water Rights Report	2,000
Minerals Report	2,500
Title Insurance, Closing	2,500
Legal Fees	4,000
State Fee	2,400
Total	$104,090

Aspen Leaf Ranch – Location Map

984.07 acres – Gunnison County



Preparer: Gunnison Ranchland Conservation Legacy Date: August 31, 2022

Data Source: Gunnison County (Roads, Protected Lands, Tax Parcels); BLM Surface Management Agency (Public Lands). Public access should not be inferred from this map. This map is not a survey and should not be construed as one.

7 miles

N

Gunnison Valley Land Preservation Fund

GRANT AGREEMENT

Project Name: Back 621 Conservation Easement

PARTIES TO AGREEMENT

Gunnison County

221 N. Wisconsin St, Gunnison, CO 81230

Contact name: Mike Pelletier

Telephone: 970 641-7645

_____

Grantee: Gunnison Ranchland Conservation Legacy

Address: 307 North Main Street, Suite 2H

Contact name: Stacy McPhail

Date: 09/08/2022

Exhibits:

Exhibit A - Required Language for the Deed of Conservation Easement

Exhibit B - Project Summary

Exhibit C – Budget

THIS GRANT AGREEMENT ("Grant Agreement") is entered into this _____, 2022, by and between the Board of County Commissioners of Gunnison County, Colorado ("Board"), 200 E Virginia, Gunnison, Colorado 81230, and ___Gunnison Ranchland Conservation Legacy_____, ("GRCL"), (jointly the "Parties"), and witnesses:

RECITALS

A. A portion of the revenue from the current County-wide sales tax in Gunnison County is deposited in the Gunnison Valley Land Preservation Fund ("Fund") of the Board which is an account of the Capital Improvement Fund of the Board. The Fund is designated for open space, agricultural preservation, wildlife habitat, wetland preservation, access to public lands, trails, and watershed protection in the County, including matching public and private grants or to acquire interests or easements in land and water rights. The Fund was originally established, by public vote, in 1997 and was reauthorized by public vote in 2012. The amount of monies for the Fund varies annually.

B. Gunnison County has created a process for review of requests for funding of projects from the Fund. The process begins with submission of a written proposal by a proponent to the Gunnison Valley Land Preservation Board ("GVLPB"), which consists of two members appointed by each Gunnison County, City of Gunnison, Town of Crested Butte, and Town of Mount Crested Butte for a total of eight voting members. The GVLPB approves, disapproves or approves with conditions, the proposal. Provision of monies from the Fund requires a formal grant Grant Agreement to be executed by the Board and the project proponent.

C. The _____GRCL_____ ("Grantee") has applied to the GVLPB for funding of a project known as __Back 621 Conservation Easement_____ ("Project") more particularly described in the Project Application as submitted to and on file with GVLPB, Exhibit B ("Project Summary") and Exhibit C ("Budget") and Exhibit D ("Property") all attached hereto and incorporated herein. The GVLPB has reviewed and approved the Project.

D. This Grant Agreement is intended to identify and memorialize the relationship between the Parties, the various obligations of the Parties regarding the Project, and required components of any relevant deed or conservation easement.

SECTION 1-PROJECT SCOPE

NOW, THEREFORE, in consideration of the premises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

I. Incorporation of Recitals. The Recitals set forth above are hereby incorporated into the terms and conditions of this Grant Agreement.

2. Grant and Project. The Board hereby awards to Grantee a grant in the amount not to exceed

$_____65,100_____ (the "Grant"), subject to the terms and conditions set forth in this Grant Agreement and subject to the following specific condition(s) for this Project:

The final amount of funding for this Project that will be available to Grantee at closing or reimbursement will be dependent upon the overall Project being completed with no material changes. The Grant will not be increased, but the Board may reduce the Grant if the Project changes in any way that the Board deems material. For example, a reduction in acreage, purchase price, or fair market value may cause a reduction in the Grant, unless the Board approves adding or substituting elements to the overall Project. Similarly, the Board will release grant funds in portions if the Project is completed in phases (i.e., more than one transaction), according to the Board's determination of how the proportionate acreage, cost and value relates to the overall Project and Grant. The Grantee must meet the Board's reporting requirements before any funds are released. The Project must also comply with all of the Board's policies and practices and must meet any special conditions as listed in the attached Project Summary – Exhibit C.

3. Exclusive Use of Grant. The Grant shall be used by Grantee solely to complete the Project only as approved by the GVLPB and this Grant Agreement.

4. Project Scope. The Project will not be materially modified by Grantee without the prior written approval of the GVLPB and the Board. Any material change to the Project, whether or not such change is approved in writing by GVLPB and the Board, may result in a reduction of the Board's funding award or requirement of a refund to the Board from Grantee, pursuant to Paragraph 10 of this Grant Agreement. In addition, any material change to the Project that is not approved in advance and in writing by the Board and GVLPB may result in termination of the Grant.

5. Approved Budget. Grantee has completed a detailed budget that reflects all anticipated sources and uses of funds for the Project, including a detailed accounting of Grantee's anticipated direct costs associated with the Project, a copy of which is attached hereto as Exhibit C and incorporated herein by reference ("Budget"). Eligible costs are described in Paragraph 8 of this Grant Agreement. The Project Application contains a budget that may not match the approved version attached as Exhibit C and which, therefore, shall not be relied upon by the Board, GVLPB or the Grantee. Where discrepancies exist, the approved Budget in Exhibit C shall control until such time as the Board approves the final version.

6. Waiver. Prior to the disbursement of funds, the Board may waive certain conditions set forth in this Grant Agreement. Anything else to the contrary notwithstanding, no exercise by the Board or GVLPB of any right or discretion reserved by the Board hereunder shall be deemed an election, and no waiver by the Board of any action or requirement of Grantee, including any waiver of the foregoing conditions, shall constitute a waiver of any other requirements, actions or conditions, nor shall any waiver granted be deemed a continuing waiver. No waiver by the Board shall be effective unless in advance and in writing executed by the Board. Additionally, any failure by the Board to take any actions as set forth above shall have no legal effect on the contractual duties of the Grantee under this Grant Agreement. Further, no waiver with respect to this Project, Grant, or Grant Agreement shall constitute a waiver in any other Board-funded project.

7. Future Funding. This Grant Agreement and the provision of funds contemplated hereunder only apply to the Project as approved herein. The Board makes no representations regarding future funding for future phases of the Project or any other properties.

SECTION 2- GRANT PAYMENT

8. Eligible Costs. The following costs are eligible for reimbursement under the terms and conditions of this Grant Agreement:

A. *Interest in Land.* For any interest in real property described in the Project Application and Project Summary (“Property”), the purchase price may not exceed the fair market value as established by appraisal.

B. *Direct Costs*. Costs directly associated with producing due diligence documents needed for closing the transaction on the Project, including but not limited to expenses for a title policy (including endorsements and other title company charges); an appraisal; Grantee's contract or "outside" attorneys' fees; an environmental hazards assessment; development of a management plan and baseline documentation; a survey, if needed; a geologist's mineral assessment, if needed; maps.

C. *Stewardship Costs*. Costs directly associated with stewardship of the Project, and only as expressly identified in the Budget.

9. Payment of Grant. Payment of the Grant is subject to the Board's determination in its sole discretion that it has received and has available sufficient Fund proceeds to fund the Grant and that Grantee has complied with the terms and conditions of this Grant Agreement, including Grantee's fulfillment of all conditions precedent to funding as set forth in herein. In determining the sufficiency of Fund proceeds, the Board may consider all facts and circumstances as it deems necessary or desirable, including, but not limited to, adequate reserves, funding requirements and/or commitments for other past, current and future grants, and past, current and future Board operating expenses and budgetary needs.

10. Withdrawal of Board Funding; Termination of Grant Agreement. Anything in this Grant Agreement to the contrary notwithstanding, with prior notice to Grantee, the Board reserves the right to withhold or withdraw all or a portion of the Grant, to require a refund of the Grant, and/or terminate this Grant Agreement if the Board determines in its sole discretion that any of the following conditions exist, but before making such determination, the Board shall notify the GVLPB:

A. *Altered Expectations*. Facts have arisen or situations have occurred that fundamentally alter the expectations of the parties or make the purposes for the Project or the Grant as approved by the Board infeasible or impractical;

B. *Material Project Changes*. Material changes in the scope or nature of the Project have occurred from how the Project was presented in the Project Application, approved by the GVLPB and reflected in the Project Summary, and all such material changes have not otherwise received prior written approval of the Board;

C. *Inaccuracies.* Any statement or representation made or information provided by the Grantee in the Project Application, this Grant Agreement or the due diligence materials is untrue, inaccurate or incomplete in any material respect;

D. *Conditions Precedent Not Fulfilled or Unsatisfactory*. Any of the conditions precedent to funding is not fulfilled by Grantee or is unsatisfactory to the GVLPB or Board, in their respective discretion; or

E. *Termination of Use Restriction, Disposal of Property*. Any use restriction (e.g. conservation easement) is terminated or materially altered or if other interests purchased with the Grant are disposed of; in which event Grantee shall make a full refund to the Board of all funds received to date.

SECTION 3- CONDITIONS PRECEDENT

11. Completion Date. Grantee shall complete acquisition of the Property no later than eighteen months after the date of the Board's approval of the Project (the "Completion Date"). Grantee may request an extension of the Completion Date, which the Board may grant or deny in its sole discretion. In addition to other rights set forth in this Grant Agreement, the Board may elect to terminate this Grant Agreement and deauthorize the Project in the event this Completion Date is not met and/or Grantee fails to comply with any extension.

12. Conditions Precedent to Funding. Grantee acknowledges that any acquisition of the Property prior to fulfillment of the terms and conditions of this Grant Agreement and the disbursement of funds by the Board is undertaken at Grantee's sole risk and may cause a forfeiture of the Grant. Anything else in this Grant Agreement or otherwise to the contrary notwithstanding, the Grant is expressly conditioned upon Grantee's fulfillment of all terms and conditions of this Grant Agreement to the Board's satisfaction in its sole discretion, including, but not limited to, the following:

A. *Matching Funds*. Matching funds in the minimum amount set forth in the Project Application and Project Summary must have been received by Grantee, or the status of efforts to secure matching funding were disclosed to the Board and have been deemed satisfactory by the Board.

B. *Due Diligence*. The GVLPB shall conduct a due diligence review of the Project, which the Board shall rely upon in its consideration of the Project, and the results of which must be satisfactory to the Board in its sole discretion. Grantee shall assist and cooperate with the Board in conducting such due diligence review, and in connection therewith shall provide the Board with the information or documentation specified in the Project Application, as well as such other documentation and/or information as the Board shall reasonably request. Grantee shall have the duty to update all such documentation and information as necessary to reflect material changes from the date such information is originally provided to the Board. The Board may in its sole discretion terminate this Grant Agreement and deauthorize the Grant if Grantee fails to provide any information or documentation promptly when requested by the Board.

C. *Other Property Interests.* Grantee may not use the Grant or other Project funds to acquire any rights other than the Use Restriction, as defined below, on the Property, including but not limited to, fee title, water rights, or any other partial real estate interest (collectively, "Other Interests").

D. *Gunnison County Use Restriction*. Property acquired with the Board funds, whether through the acquisition of fee title, conservation easement, or any other technique, shall be held and managed in a

manner designed to protect the Property's natural resources, open space and other conservation values, to prevent any development that would adversely affect such resources and values, and where necessary and appropriate, to ensure appropriate public access ("Use Restriction"). Such Use Restriction shall be implemented by inclusion of specific language in a conservation easement or other document approved in writing by the Gunnison County Attorney and recorded in the Office of the Gunnison County Clerk and Recorder ("Conservation Easement"). Each Conservation Easement shall be acceptable to the Board in form and content, and shall identify Grantee or a third party acceptable to the Board as the Holder. In accordance with this requirement, Grantee hereby covenants and agrees as follows:

(1) *Conservation Easement Form*. Grantee shall incorporate the terms and conditions that are contained in the Board's approval, in substantially the same language as in Exhibit A ("Required Language for the Deed of Conservation Easement") attached hereto and incorporated herein and approved by the County Attorney, into Grantee's Conservation Easement. Grantee acknowledges that the Grantee must obtain County Attorney approval of the proposed Conservation Easement well in advance of closing.

(2) *Subordination to Use Restriction*. All liens, encumbrances or other use restrictions and interests of record that, in the Board's opinion, are inconsistent with the Conservation Easement, must be discharged, released or subordinated to the Conservation Easement.

SECTION 4-OTHER PROVISIONS

13. Publicity and Project Information. The Board has the right and must be provided the opportunity to use information gained from the Project; therefore, Grantee shall acknowledge the Board funding in all news releases and other publicity issued by Grantee concerning the Project. If any events are planned in relationship to the Project, the Board shall be acknowledged as a contributor in the invitation for the event.

14. Liability.

A. *Indemnity*. To the extent allowed by law, Grantee shall indemnify, defend and hold harmless the Board, its officers, agents and employees from any and all liabilities, claims, demands, damages or costs (including reasonable attorneys' fees) resulting from, growing out of, or in any way connected with or incident to Grantee's performance of this Grant Agreement. Grantee hereby waives any and all rights to any type of express or implied indemnity or right of contribution from Gunnison County, the Board,

its members, officers, agents or employees for any liability resulting from, growing out of; or in any way connected with or incident to this Grant Agreement.

B. *No CGIA Waiver*. Anything else in this Grant Agreement to the contrary notwithstanding, no term or condition of this Grant Agreement shall be construed or interpreted as a waiver, either express or implied, of any of the immunities, rights, benefits or protection provided to the Board under the Colorado Governmental Immunity Act, C.R.S. §24-10-101, et seq., as amended or as may be amended in the future (including, without limitation, any amendments to such statute, or under any similar statute which is subsequently enacted) ("CGIA"). This provision may apply to the Grantee if the Grantee qualities for protection under the CGIA. The Board and Grantee understand and agree that liability for claims for injuries to persons or property arising out of the negligence of the Board, its members, officials, agents and employees may be controlled and/or limited by the provisions of the CGIA. The parties agree that no provision of this Grant Agreement shall be construed in such a manner as to reduce the extent to which the CGIA limits the liability of the Board, its members, officers, agents and employees.

C. *Compliance with Regulatory Requirements and Federal and State Mandates*. Grantee hereby assumes responsibility for compliance with all regulatory requirements in all applicable areas, including but not limited to nondiscrimination, worker safety, and local labor preferences, preferred vendor programs, equal employment opportunity, use of competitive bidding, and other similar requirements. To the maximum extent permitted by law, Grantee hereby agrees to indemnify, defend and hold harmless the Board, Gunnison County staff, and GVLPF members from any cost, expense or liability tor any failure to comply with any such applicable requirements.

D. *Nondiscrimination*. During the performance of this Grant Agreement, Grantee and its contractors shall not unlawfully discriminate against any employee or applicant for employment because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age or sex and shall comply with any other applicable laws prohibiting discrimination. Grantee and its contractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free of such discrimination.

15. Audits and Accounting Records. Grantee shall maintain standard financial accounts, documents, and records relating to the acquisition, use, management, operation and maintenance of the Property subject to the Use Restriction. The accounts, documents, and records related to acquisition of the Property shall be retained

by Grantee for five (5) years following the date of disbursement by the Board of the funds under this Grant Agreement, and shall be subject to examination and audit by the Board or its designated agent during this period. All accounts, documents, and records described in this paragraph shall be kept in accordance with generally accepted accounting principles.

16. Post-Completion Requirements.

A. *Stewardship*. Grantee shall comply with the Board's stewardship requirements as identified in Exhibit A and the Board's approval of the Grant.

B. *Change of Use.* If Grantee, in its reasonable discretion, determines a need for a request of a change in use of the Property or Other Interests wholly or partially acquired with the Grant, Grantee shall notify the GVLPB, in writing, of its determination for a request of a change of use review. The GVLPB will review the change of use request. Within sixty (60) days after submitting the change of use request, Grantee shall submit to the GVLPB any additional documentation requested by the GVLPB as a result of its receipt of the change of use request. The GVLPB will review the change of use request to determine whether or not the need for a change in use is compelling and consistent with the conservation purpose of the easement. The GVLPB in its sole discretion will determine whether to grant, deny, or condition the GVLPB's approval. Further, no change of use shall be made without the GVLPB's prior written approval.

C. *No Termination of Conservation Easement Without Prior Board Written Approval*. Notwithstanding any provision of law to the contrary, it is the explicit agreement of the Parties that there shall be no termination of the Conservation Easement funded partially or wholly by this Grant Agreement without the prior written approval of the Board which the Board may grant only if the Board finds in its reasonable discretion that conditions on or surrounding the subject property have changed so much that it has become impossible to fulfill the easement's conservation purpose.

D. *Standing To Enforce*. Notwithstanding any provision in C.R.S. 38-30.5-101. et. seq., as it may be amended, to the contrary, the Board shall have standing to initiate and participate in court proceedings to enforce the Grant Agreement and any Use Restriction, enacted via a conservation easement or other Board approved method, funded wholly or in part by funds granted by the Grant Agreement.

E. *Conservation Easement Document Shall Incorporate Post-Completion Requirements*. Each Conservation Easement and document of title funded wholly or partially by the Grant Agreement shall incorporate in writing the requirements of this Section 16.

17. Breach. In addition to such other remedies as shall be available at law or in equity, in the event that Grantee breaches any of the terms or conditions of this Grant Agreement, the Board shall have the following non-exclusive remedies:

A. *Prior to Payment of Grant*. The Board reserves the right to withdraw funding and/or terminate this Grant Agreement.

B. *After Payment of Grant.* The Board reserves the right to seek equitable relief and all other remedies as available to it under applicable law, including but not limited to, return of all or a portion of the Grant as provided herein. Further, the Board reserves the right to deem Grantee ineligible for participation in future Board grants, loans or projects.

C. In addition to the remedies set forth above, the Board shall be entitled to pursue any other remedy available at law or in equity.

18. Miscellaneous Provisions.

A. *Good Faith.* Both parties have an obligation of good faith, including the obligation to make timely communication of information that may reasonably be believed to be of interest to the other party.

B. *Assignment*. Grantee may not assign its rights or delegate its obligations under this Grant Agreement without the express written consent of the Board. Consent to assign this Grant Agreement may be withheld in the sole discretion of the Board.

C. *Applicable Law.* Colorado law applies to the interpretation and enforcement of this Grant Agreement.

D. *Status of Grantee*. The parties acknowledge that the Board lacks the power and right to direct the actions of Grantee. Grantee acts in its separate capacity and not as an officer, employee or agent of the Board. The parties to this Grant Agreement are not partners or joint venturers with each other and nothing herein shall be construed to make them partners or joint venturers or impose any liability as such on either of them.

E. *Time is of the Essence*. Time is of the essence in this Grant Agreement.

F. *Survival*. The terms and provisions of this Grant Agreement and Grantee's obligations hereunder shall survive the funding of the Grant and the acquisition of, and any future conveyance of, the real property interest by Grantee.

G. *Fax and Counterparts*. This Grant Agreement may be executed in one or more counterparts, each of which shall be an original, but all of which when taken together shall constitute one agreement. In addition, the parties agree to recognize signatures to this Grant Agreement transmitted by facsimile as if they were original signatures.

H. *Third Party Beneficiary*. The Board and Grantee hereby acknowledge and agree that this Grant Agreement is intended only to cover the relative rights and obligations between the Board and Grantee, and that no third party beneficiaries are intended. Notwithstanding the preceding statement, the Board and Grantee hereby acknowledge that the Board is intended to be and is a third party beneficiary of the Conservation Easement and Grantee's real property interest therein.

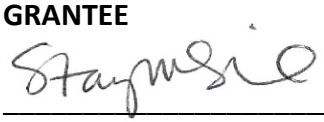
I. *Notice*. Any notice, demand, request, consent, approval or communication that either party desires or is required to give the other shall be in writing and either served personally or sent by first class mail, postage prepaid, to the addresses shown on Page 1 of this Grant Agreement.

J. *Construction; Severability*. Each party hereto has reviewed and revised (or requested revisions of) this Grant Agreement, and therefore, any usual rules of construction requiring that ambiguities are to be resolved against a particular party shall not be applicable in the construction and interpretation of this Grant Agreement. If any provision in this Grant Agreement is found to be ambiguous, an interpretation consistent with the purpose of this Grant Agreement that would render the provision valid shall be favored over any interpretation that would render it invalid. If any provision of this Grant Agreement is declared void or unenforceable, such provision shall be deemed severed from this Grant Agreement, and the balance of this Grant Agreement shall otherwise remain in full force and effect. At any time when this Grant Agreement refers to a party's ability to act or make determinations or decisions with discretion, this Grant Agreement shall be construed to permit such party to act and to make such determinations and/or decisions in its sole discretion.

K. *Entire Agreement*. Except as expressly provided herein, this Grant Agreement constitutes the entire agreement of the parties. No oral understanding or agreement not incorporated in this Grant Agreement shall be binding upon the parties. No changes in this Grant Agreement shall be valid unless made in writing and signed by the parties to this Grant Agreement.

IN WITNESS WHEREOF, the parties by signature below of their authorized representatives execute this Grant Agreement effective as of _____.

GRANTEE



_____

Gunnison Ranchland Conservation Legacy
Stacy McPhail, Executive Director

BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY, COLORADO

_____

Jonathan Houck, Chairperson

_____

Roland Mason, Commissioner

_____

Elizabeth Smith, Commissioner

_____

Deputy County Clerk

Exhibit A - Required Language for the Deed of Conservation Easement

The following language is required for a conservation easement deed resulting from a GVLPB grant, even if the grant only provides transaction expenses and no direct funding for the easement. This language must appear in the deed verbatim, or be substantially identical. In order to meet the standard format of different Grantees or Holders of the conservation easement deed, some language may be expressed with slightly different terms. However, any substantive changes in the required language that may alter its meaning must be approved in advance by the Gunnison County Attorney.

1. The following will be included in the deed's introductory section:

> "NOTICE: THIS CONSERVATION EASEMENT HAS BEEN ACQUIRED WITH SUPPORT FROM THE GUNNISON VALLEY LAND PRESERVATION FUND OF THE BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY ("GUNNISON COUNTY") IN RECOGNITION OF CONSERVATION VALUES SPECIFIC TO OPEN SPACE, AGRICULTURE AND WILDLIFE HABITAT."

2. The following language will be included in a section describing "Responsibilities of the Parties Not Affected" or similarly titled section:

> "Other than as specified herein, this Deed is not intended to impose any legal or other responsibility on Grantee or Gunnison County."

And further:

> "Grantor shall continue to be solely responsible for and Grantee or Gunnison County shall have no obligation for the upkeep and maintenance of the Property."

3. The following language will be included in a section describing "Environmental Liability" or similarly titled section:

> "Grantor shall indemnify, defend, and hold Grantee and Gunnison County and their members, officers, directors, employees, agents, and contractors (collectively, the "Indemnified Parties") harmless from and against any and all loss, damage, cost, or expense, including reasonable attorneys' fees, arising from or in any way related to: (i) the existence, generation, treatment, storage, use, disposal, deposit or transportation of Hazardous Materials in, on or across the Property; (ii) the release or threatened release of Hazardous Materials on, at, beneath or from the Property; (iii) the existence of any underground storage tanks on the Property; or (iv) a violation or alleged violation of, or other failure to

comply with, any federal, state, or local environmental law or regulation by Grantor or any other prior owner of the Property."

And further:

"Notwithstanding anything in this Deed to the contrary, this Deed does not impose any liability on Grantee or Gunnison County for Hazardous Materials, nor does it make Grantee or Gunnison County an owner of the Property, nor does it require Grantee or Gunnison County to control any act on or use of the Property that may result in the treatment, storage, disposal or release of Hazardous Materials, all within the meaning of CERCLA or any similar federal, state or local law or regulation."

And further:

"Grantor shall indemnify, defend, and hold the Indemnified Parties harmless from and against any and all loss, damage, cost, or expense, including reasonable attorneys' fees, arising from or in any way related to: (i) injury to or the death of any person, or damage to property, occurring on or about or related to the Property, unless caused solely by the willful and wanton act or omission [as defined by C.R.S. §13-21-102(1)(b)] of the Indemnified Parties; (ii) the obligations under this Section; or (iii) the violation or alleged violation of, or other failure to comply with any state, federal, or local law, regulation, or requirement by any person other than any of the Indemnified Parties, in any way affecting, involving, or relating to the Property."

And further:

"Grantee shall indemnify, defend and hold Grantor and its assigns, successors and heirs harmless from and against any and all loss, cost or expense, including reasonable attorney's fees, arising from or in any way related to injury to or death of any person occurring on or about or related to the Property arising out of the Indemnified Parties' actions on the Property."

4. The following language will be included in a section describing "Enforcement" or similarly titled section:

"If Grantee determines that a violation has occurred, Grantee shall notify Grantor and Gunnison County of the nature of the alleged violation. Said notice need not be in writing."

And further:

"Gunnison County shall in no event be required to participate in any arbitration, mediation, or other dispute resolution process."

5. The following language will be included in a section describing "Deed Correction" or similarly titled section:

"The Parties shall cooperate to correct mutually acknowledged errors in this Deed (and exhibits hereto), including typographical, spelling, or clerical errors. Such correction shall be by recorded written agreement signed by the Parties, which Gunnison County must first approve in writing, with all associated costs being apportioned as the Parties may mutually agree."

6. The following language will be included in a section describing "Amendment" or similarly titled section:

"If circumstances arise under which an amendment to this Deed would be appropriate, as determined by Grantee in its sole discretion, the Parties may jointly amend this Easement so long as the amendment (a) is consistent with the Conservation Values and Purpose of this Easement, (b) complies with Grantee's procedures and standards for amendments (as such procedures and standards may be amended from time to time) and (c) receives Gunnison County's prior written approval."

And further:

" Any amendment must be in writing, signed by the Parties, and recorded in the official records of Gunnison County, Colorado."

And further:

"A copy of the recorded amendment shall be provided by Grantee to Gunnison County and any other funder who requests such notice in writing. In order to preserve the Easement's priority, Gunnison County may require that Grantor obtain subordinations of any liens, mortgages, easements, or other encumbrances. For the purposes of Gunnison County's approval under item (c) above, the term "amendment" means any instrument that purports to alter in any way any provision of or exhibit to this Easement, which includes Deed Correction. Nothing in this paragraph shall be construed as requiring Grantee or Gunnison County to agree to any particular proposed amendment."

7. The following language will be included in a section describing "Transfer of Easement" or similarly titled section:

"This Easement is transferable by Grantee, provided that (i) the conservation purposes which the contribution was originally intended to advance continue to be carried out; (ii) the transfer is restricted

to an organization that, at the time of the transfer, is a qualified organization under I.R.C. § 170(h) and authorized to hold conservation easements under C.R.S. §38-30.5-101, *et seq*. and C.R.S. §12-61-724; and (iii) the qualified organization agrees to assume the responsibility imposed on Grantee by this Deed; and (iv) the transferee is approved in writing by Gunnison County in its sole discretion. Grantee shall provide Gunnison County with a written request to assign the Easement at least forty-five (45) days prior to the date proposed for the assignment transaction. Grantee shall notify Grantor in advance of any proposed transfers. If Grantee ever ceases to exist, or Gunnison County fails to approve a transferee as described below, a court with jurisdiction is authorized to transfer this Easement pursuant to (i), (ii), (iii) and (iv) above."

And further:

"Gunnison County shall have the right to require Grantee to assign its rights and obligations under this Easement to a different organization if Grantee ceases to exist; is unable or unqualified to enforce the terms and provisions of this Easement; or is unable to effectively monitor the Property for compliance with this Easement at least once every calendar year. Prior to any assignment under this Section, Gunnison County shall consult with Grantee and provide Grantee an opportunity to address Gunnison County's concerns. If Gunnison County's concerns are not addressed to its satisfaction, Gunnison County may require that Grantee assign this Easement to an organization designated by Gunnison County that complies with (i), (ii), and (iii) above. In the case that Grantee ceases to exist, Gunnison County shall transfer the Easement itself. "

And further:

"If Grantee desires to transfer this Easement to a qualified organization having similar purposes as Grantee, but Gunnison County has refused to approve the transfer, a court with jurisdiction shall transfer this Easement to another qualified organization having similar purposes that agrees to assume the responsibility imposed on Grantee by this Easement, provided that Grantor and Gunnison County shall have adequate notice of and an opportunity to participate in the court proceeding leading to the court's decision on the matter. "

And further:

"Grantee and Gunnison County shall provide notice to and consult with Grantor prior to any assignment or transfer of this Easement. Upon compliance with the applicable portions of this Section, the Parties shall record an instrument completing the assignment in the records of the county or counties in which

the Property is located. Assignment of the Easement shall not be construed as affecting the Easement's perpetual duration and shall not affect the Easement's priority against any intervening liens, mortgages, easements, or other encumbrances."

8. The following language will be included in a section describing "Condemnation" or similarly titled section:

"Grantor shall notify Grantee immediately of any communication or notice received concerning any proposed taking or condemnation affecting the Property, and Grantee shall notify Gunnison County."

And further:

"If the Property or any part thereof or interest therein is sold or conveyed to a condemning authority under threat of condemnation or taken through condemnation or other involuntary conversion, all expenses reasonably incurred by Grantor, Grantee, and Gunnison County in connection with the taking or in lieu purchase shall be paid out first out of the amount recovered, and Grantee shall be entitled to compensation determined as provided in Section 17 (Compensation upon Condemnation, Termination, or Extinguishment) of this Deed."

9. The following language will be included in a section describing "Termination or Extinguishment of Easement" or similarly titled section:

"Except as provided in Section 15 (Condemnation) of this Deed, this Easement or any part hereof may only be terminated or extinguished by judicial proceedings in a court of competent jurisdiction. The only ground upon which this Easement can be terminated or extinguished is the total loss of all Conservation Values. If termination or extinguishment occurs, Grantee shall notify Gunnison County. Grantee and Gunnison County shall be entitled to compensation determined as provided in Section 17 (Compensation upon Condemnation, Termination, or Extinguishment) of this Deed."

10. The following language will be included in a section describing "Compensation upon Condemnation, Termination, or Extinguishment" or similarly titled section:

[Insert only if the GVLPB contributed to the conservation easement purchase]:

"If the Property is condemned, in whole or in part, pursuant to Section 15 (Condemnation) or if this Easement is terminated or extinguished pursuant to Section 16 (Termination or Extinguishment of Easement), Grantee and Gunnison County shall be entitled to a share of the proceeds of such action at least equal to the Proportionate Share of the full fair market value of the Property unrestricted by this

Easement pursuant to Treasury Regulation § 1.170A-14(g)(6)(ii). Grantor shall not voluntarily accept less than full fair market value of the affected Property unrestricted by this Easement without Grantee's approval."

"The allocation of the Proportionate Share between Grantee and Gunnison County will be as follows: (a) to Grantee or its designee, N/A percent of the Proportionate Share and (b) to Gunnison County N/A percent of the Proportionate Share. Until such time as Grantee and Gunnison County receive the Proportionate Share from Grantor or Grantor's successor or assign, Grantee and Gunnison County each have a lien against the Property for the amount of the Proportionate Share due each of them. If proceeds from termination, extinguishment, or condemnation are paid directly to Grantee, Grantee must reimburse Gunnison County for the amount of the Proportionate Share due to Gunnison County."

[Insert only if the GVLPB contributed to transaction costs]:

"Gunnison County shall be entitled to reimbursement of all transaction costs paid by a GVLPF grant if the Easement is terminated or extinguished in whole. If the Easement is terminated or extinguished in part, Gunnison County shall be entitled to reimbursement of a proportion of the transaction costs it contributed; such proportion calculated as a fraction, the numerator of which is the number of acres terminated or extinguished and the denominator of which is the total number of acres of the Easement. Reimbursement is provided by Grantor."

11. The following language will be included in a section describing "No Merger, Abandonment, Release, or Adverse Possession" or similarly titled section:

"Should Grantee in the future own all or a portion of the fee interest in the Property, Grantee as successor in title to Grantor, shall observe and be bound by the obligations of Grantor and the restrictions imposed on the Property by this Deed. In addition, this Easement shall not merge with the fee title without the prior written approval of Grantor and Gunnison County. As a condition of such approval, Gunnison County may require that Grantee first transfer either the Deed or the fee title to another qualified organization consistent with Section 12 (Transfer of Easement) above. In the event Grantee acquires fee title to the Property without Grantee's prior knowledge (e.g. a bequest of fee title by will), upon its learning of such conveyance, Grantee shall promptly provide notice of the same to Gunnison County, and Gunnison County may require that Grantee transfer this Deed or the fee title to another qualified organization consistent with Section 12 (Transfer of Easement) above. The Easement

shall not be extinguished, in whole or in part, through the legal doctrine of merger in view of the public interest in its enforcement. This Easement cannot be abandoned, released, or affected by adverse possession."

12. The following language will be included in a section describing "Perpetual Duration" or similarly titled section:

"This Easement shall be a servitude running with the land in perpetuity. The provisions of this Deed that apply to either Party shall also apply to their respective agents, heirs, executors, administrators, assigns, and all other successors as their interests may appear. Notwithstanding the foregoing, each party's rights and obligations under the Easement created by this Deed shall terminate (as to such party, but not as to such party's successor, who shall be bound as provided herein) upon a transfer of the party's entire interest in this Easement or the Property (provided that Gunnison County has consented to a transfer of this Easement by Grantee pursuant to Section 12 (Transfer of Easement) herein), except that liability of such transferring party for act or omissions occurring prior to such transfer shall survive the transfer."

13. The following language will be included in a section describing "Written Notices" or similarly titled section:

To Gunnison County: Board of County Commissioners
200 E. Virginia Ave.
Gunnison, CO 81230

14. The following language will be included in a section describing "No Third Party Enforcement" or similarly titled section:

"This Deed is entered into by and between Grantor and Grantee, and does not create rights or responsibilities for the enforcement of its terms in any third parties beyond Grantor, Grantee, and Gunnison County."

Exhibit B- "Back 621 Conservation Easement" Project Summary

The Back 621 Conservation Easement preserves open space, wildlife habitat, agricultural lands, wetland areas, and protects the headwaters of Fourmile Gulch. The property is visible to the general public from adjacent public lands, US Highway 50, County Road 26 and a network of seasonal county and Bureau of Land Management roads. A portion of the property was previously encumbered in 1999 with The Nature Conservancy. This new 2022 conservation easement adds 120 acres to the earlier easement, prohibiting any subdivision of the entire 621-acre property. In addition to protecting scenic open space for the general public, preservation of the property will continue to provide range resources for livestock and wildlife, including Gunnison Sage-grouse. All of the property lies within designated Gunnison sage-grouse habitat and many nearby private lands in the Fourmile Gulch area are protected with conservation easements.

The Back 621 Conservation Easement protects the entirety of the property with no building envelopes or structures permitted. The property is entirely sagebrush rangeland with no irrigated areas and no water rights. The owner's mineral rights will be retired into the easement. The landowner is donating 100% of the easement value. The Land Preservation Funds constitute 3.9% of the project value. The Back 621 Conservation Easement illustrates the continued commitment of private agricultural landowners to conserve the natural resources of Gunnison County.

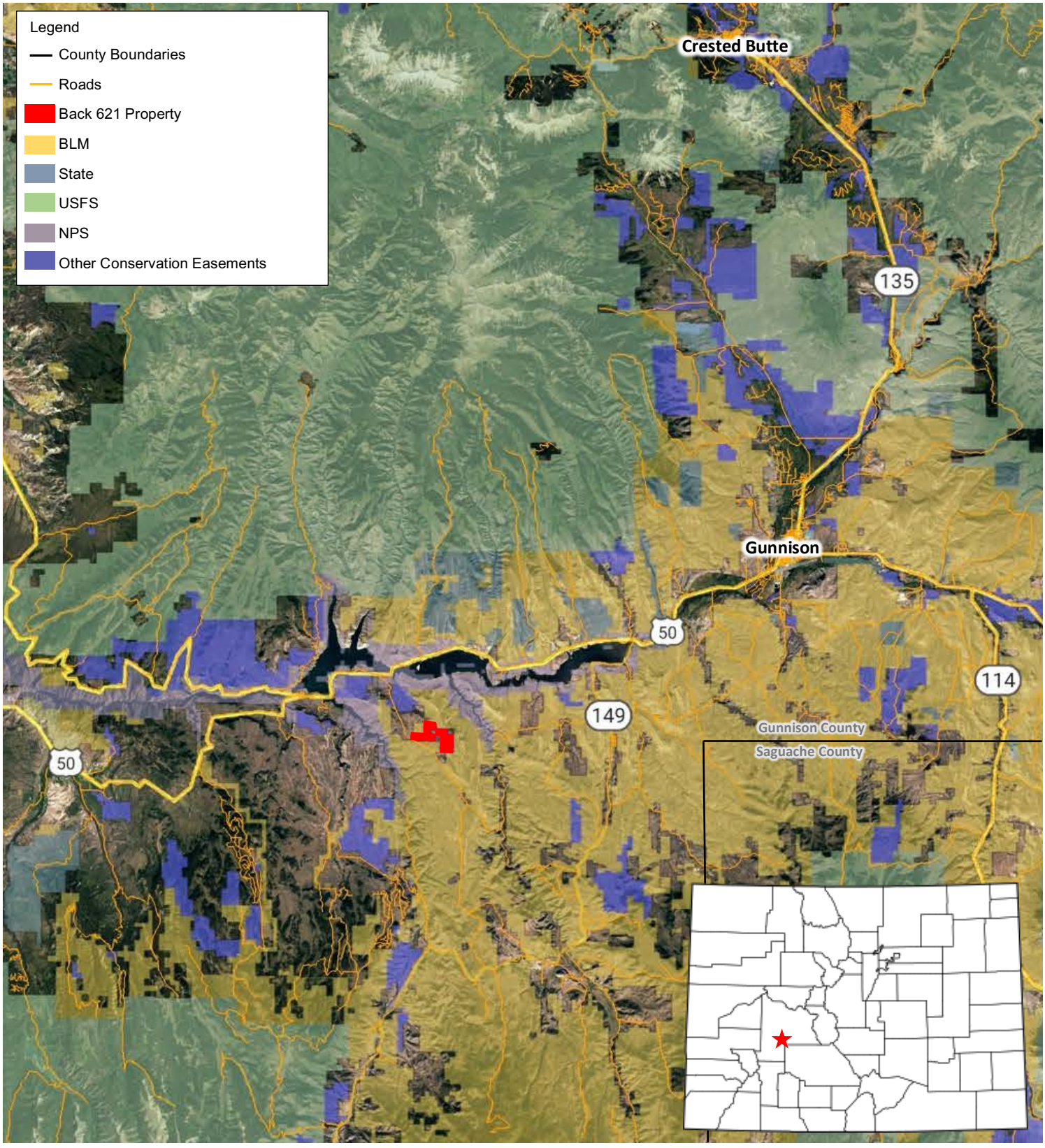
No material changes have been made to the project since the grant was awarded by the Gunnison Valley Land Preservation Board.

Exhibit C- "Back 621 Conservation Easement" Budget

Project Activities:	*Land Pres Funding*
Land Trust Admin Fee	2,500
Land Trust Stewardship Fee	2,500
GRCL Project Fee	18,000
Appraisal	25,000
Baseline Report	4,500
Minerals Report	2,500
Title Insurance, Closing	5,200
Legal Fees	2,500
State Fee	2,400
Total	$65,100

Back 621 – Location Map

621 Acres - Gunnison County



Preparer: Gunnison Ranchland Conservation Legacy Date: June 2, 2022 Data Source: Gunnison County (Roads), BLM Surface Management Agency (Ownership). Public access should not be inferred from this map. This map is not a survey and should not be construed as one.

Gunnison Valley Land Preservation Fund

GRANT AGREEMENT

Project Name: Sewell Gulch Property Conservation Easement

PARTIES TO AGREEMENT

Gunnison County

221 N. Wisconsin St, Gunnison, CO 81230

Contact name: Mike Pelletier

Telephone: 970 641-7645

_____

Grantee: Gunnison Ranchland Conservation Legacy

Address: 307 North Main Street, Suite 2H

Contact name: Stacy McPhail

Date: 09/08/2022

Exhibits:

Exhibit A - Required Language for the Deed of Conservation Easement

Exhibit B - Project Summary

Exhibit C – Budget

THIS GRANT AGREEMENT ("Grant Agreement") is entered into this _____, 2022, by and between the Board of County Commissioners of Gunnison County, Colorado ("Board"), 200 E Virginia, Gunnison, Colorado 81230, and ___Gunnison Ranchland Conservation Legacy_____, ("GRCL"), (jointly the "Parties"), and witnesses:

RECITALS

A. A portion of the revenue from the current County-wide sales tax in Gunnison County is deposited in the Gunnison Valley Land Preservation Fund ("Fund") of the Board which is an account of the Capital Improvement Fund of the Board. The Fund is designated for open space, agricultural preservation, wildlife habitat, wetland preservation, access to public lands, trails, and watershed protection in the County, including matching public and private grants or to acquire interests or easements in land and water rights. The Fund was originally established, by public vote, in 1997 and was reauthorized by public vote in 2012. The amount of monies for the Fund varies annually.

B. Gunnison County has created a process for review of requests for funding of projects from the Fund. The process begins with submission of a written proposal by a proponent to the Gunnison Valley Land Preservation Board ("GVLPB"), which consists of two members appointed by each Gunnison County, City of Gunnison, Town of Crested Butte, and Town of Mount Crested Butte for a total of eight voting members. The GVLPB approves, disapproves or approves with conditions, the proposal. Provision of monies from the Fund requires a formal grant Grant Agreement to be executed by the Board and the project proponent.

C. The _____GRCL_____ ("Grantee") has applied to the GVLPB for funding of a project known as __Sewell Gulch Property Conservation Easement_____ ("Project") more particularly described in the Project Application as submitted to and on file with GVLPB, Exhibit B ("Project Summary") and Exhibit C ("Budget") and Exhibit D ("Property") all attached hereto and incorporated herein. The GVLPB has reviewed and approved the Project.

D. This Grant Agreement is intended to identify and memorialize the relationship between the Parties, the various obligations of the Parties regarding the Project, and required components of any relevant deed or conservation easement.

SECTION 1-PROJECT SCOPE

NOW, THEREFORE, in consideration of the premises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

I. Incorporation of Recitals. The Recitals set forth above are hereby incorporated into the terms and conditions of this Grant Agreement.

2. Grant and Project. The Board hereby awards to Grantee a grant in the amount not to exceed

$_____95,250_____ (the "Grant"), subject to the terms and conditions set forth in this Grant Agreement and subject to the following specific condition(s) for this Project:

The final amount of funding for this Project that will be available to Grantee at closing or reimbursement will be dependent upon the overall Project being completed with no material changes. The Grant will not be increased, but the Board may reduce the Grant if the Project changes in any way that the Board deems material. For example, a reduction in acreage, purchase price, or fair market value may cause a reduction in the Grant, unless the Board approves adding or substituting elements to the overall Project. Similarly, the Board will release grant funds in portions if the Project is completed in phases (i.e., more than one transaction), according to the Board's determination of how the proportionate acreage, cost and value relates to the overall Project and Grant. The Grantee must meet the Board's reporting requirements before any funds are released. The Project must also comply with all of the Board's policies and practices and must meet any special conditions as listed in the attached Project Summary – Exhibit C.

3. Exclusive Use of Grant. The Grant shall be used by Grantee solely to complete the Project only as approved by the GVLPB and this Grant Agreement.

4. Project Scope. The Project will not be materially modified by Grantee without the prior written approval of the GVLPB and the Board. Any material change to the Project, whether or not such change is approved in writing by GVLPB and the Board, may result in a reduction of the Board's funding award or requirement of a refund to the Board from Grantee, pursuant to Paragraph 10 of this Grant Agreement. In addition, any material change to the Project that is not approved in advance and in writing by the Board and GVLPB may result in termination of the Grant.

5. Approved Budget. Grantee has completed a detailed budget that reflects all anticipated sources and uses of funds for the Project, including a detailed accounting of Grantee's anticipated direct costs associated with the Project, a copy of which is attached hereto as Exhibit C and incorporated herein by reference ("Budget"). Eligible costs are described in Paragraph 8 of this Grant Agreement. The Project Application contains a budget that may not match the approved version attached as Exhibit C and which, therefore, shall not be relied upon by the Board, GVLPB or the Grantee. Where discrepancies exist, the approved Budget in Exhibit C shall control until such time as the Board approves the final version.

6. Waiver. Prior to the disbursement of funds, the Board may waive certain conditions set forth in this Grant Agreement. Anything else to the contrary notwithstanding, no exercise by the Board or GVLPB of any right or discretion reserved by the Board hereunder shall be deemed an election, and no waiver by the Board of any action or requirement of Grantee, including any waiver of the foregoing conditions, shall constitute a waiver of any other requirements, actions or conditions, nor shall any waiver granted be deemed a continuing waiver. No waiver by the Board shall be effective unless in advance and in writing executed by the Board. Additionally, any failure by the Board to take any actions as set forth above shall have no legal effect on the contractual duties of the Grantee under this Grant Agreement. Further, no waiver with respect to this Project, Grant, or Grant Agreement shall constitute a waiver in any other Board-funded project.

7. Future Funding. This Grant Agreement and the provision of funds contemplated hereunder only apply to the Project as approved herein. The Board makes no representations regarding future funding for future phases of the Project or any other properties.

SECTION 2- GRANT PAYMENT

8. Eligible Costs. The following costs are eligible for reimbursement under the terms and conditions of this Grant Agreement:

A. *Interest in Land.* For any interest in real property described in the Project Application and Project Summary (“Property”), the purchase price may not exceed the fair market value as established by appraisal.

B. *Direct Costs*. Costs directly associated with producing due diligence documents needed for closing the transaction on the Project, including but not limited to expenses for a title policy (including endorsements and other title company charges); an appraisal; Grantee's contract or "outside" attorneys' fees; an environmental hazards assessment; development of a management plan and baseline documentation; a survey, if needed; a geologist's mineral assessment, if needed; maps.

C. *Stewardship Costs*. Costs directly associated with stewardship of the Project, and only as expressly identified in the Budget.

9. Payment of Grant. Payment of the Grant is subject to the Board's determination in its sole discretion that it has received and has available sufficient Fund proceeds to fund the Grant and that Grantee has complied with the terms and conditions of this Grant Agreement, including Grantee's fulfillment of all conditions precedent to funding as set forth in herein. In determining the sufficiency of Fund proceeds, the Board may consider all facts and circumstances as it deems necessary or desirable, including, but not limited to, adequate reserves, funding requirements and/or commitments for other past, current and future grants, and past, current and future Board operating expenses and budgetary needs.

10. Withdrawal of Board Funding; Termination of Grant Agreement. Anything in this Grant Agreement to the contrary notwithstanding, with prior notice to Grantee, the Board reserves the right to withhold or withdraw all or a portion of the Grant, to require a refund of the Grant, and/or terminate this Grant Agreement if the Board determines in its sole discretion that any of the following conditions exist, but before making such determination, the Board shall notify the GVLPB:

A. *Altered Expectations*. Facts have arisen or situations have occurred that fundamentally alter the expectations of the parties or make the purposes for the Project or the Grant as approved by the Board infeasible or impractical;

B. *Material Project Changes*. Material changes in the scope or nature of the Project have occurred from how the Project was presented in the Project Application, approved by the GVLPB and reflected in the Project Summary, and all such material changes have not otherwise received prior written approval of the Board;

C. *Inaccuracies.* Any statement or representation made or information provided by the Grantee in the Project Application, this Grant Agreement or the due diligence materials is untrue, inaccurate or incomplete in any material respect;

D. *Conditions Precedent Not Fulfilled or Unsatisfactory*. Any of the conditions precedent to funding is not fulfilled by Grantee or is unsatisfactory to the GVLPB or Board, in their respective discretion; or

E. *Termination of Use Restriction, Disposal of Property*. Any use restriction (e.g. conservation easement) is terminated or materially altered or if other interests purchased with the Grant are disposed of; in which event Grantee shall make a full refund to the Board of all funds received to date.

SECTION 3- CONDITIONS PRECEDENT

11. Completion Date. Grantee shall complete acquisition of the Property no later than eighteen months after the date of the Board's approval of the Project (the "Completion Date"). Grantee may request an extension of the Completion Date, which the Board may grant or deny in its sole discretion. In addition to other rights set forth in this Grant Agreement, the Board may elect to terminate this Grant Agreement and deauthorize the Project in the event this Completion Date is not met and/or Grantee fails to comply with any extension.

12. Conditions Precedent to Funding. Grantee acknowledges that any acquisition of the Property prior to fulfillment of the terms and conditions of this Grant Agreement and the disbursement of funds by the Board is undertaken at Grantee's sole risk and may cause a forfeiture of the Grant. Anything else in this Grant Agreement or otherwise to the contrary notwithstanding, the Grant is expressly conditioned upon Grantee's fulfillment of all terms and conditions of this Grant Agreement to the Board's satisfaction in its sole discretion, including, but not limited to, the following:

A. *Matching Funds*. Matching funds in the minimum amount set forth in the Project Application and Project Summary must have been received by Grantee, or the status of efforts to secure matching funding were disclosed to the Board and have been deemed satisfactory by the Board.

B. *Due Diligence*. The GVLPB shall conduct a due diligence review of the Project, which the Board shall rely upon in its consideration of the Project, and the results of which must be satisfactory to the Board in its sole discretion. Grantee shall assist and cooperate with the Board in conducting such due diligence review, and in connection therewith shall provide the Board with the information or documentation specified in the Project Application, as well as such other documentation and/or information as the Board shall reasonably request. Grantee shall have the duty to update all such documentation and information as necessary to reflect material changes from the date such information is originally provided to the Board. The Board may in its sole discretion terminate this Grant Agreement and deauthorize the Grant if Grantee fails to provide any information or documentation promptly when requested by the Board.

C. *Other Property Interests.* Grantee may not use the Grant or other Project funds to acquire any rights other than the Use Restriction, as defined below, on the Property, including but not limited to, fee title, water rights, or any other partial real estate interest (collectively, "Other Interests").

D. *Gunnison County Use Restriction*. Property acquired with the Board funds, whether through the acquisition of fee title, conservation easement, or any other technique, shall be held and managed in a

manner designed to protect the Property's natural resources, open space and other conservation values, to prevent any development that would adversely affect such resources and values, and where necessary and appropriate, to ensure appropriate public access ("Use Restriction"). Such Use Restriction shall be implemented by inclusion of specific language in a conservation easement or other document approved in writing by the Gunnison County Attorney and recorded in the Office of the Gunnison County Clerk and Recorder ("Conservation Easement"). Each Conservation Easement shall be acceptable to the Board in form and content, and shall identify Grantee or a third party acceptable to the Board as the Holder. In accordance with this requirement, Grantee hereby covenants and agrees as follows:

(1) *Conservation Easement Form*. Grantee shall incorporate the terms and conditions that are contained in the Board's approval, in substantially the same language as in Exhibit A ("Required Language for the Deed of Conservation Easement") attached hereto and incorporated herein and approved by the County Attorney, into Grantee's Conservation Easement. Grantee acknowledges that the Grantee must obtain County Attorney approval of the proposed Conservation Easement well in advance of closing.

(2) *Subordination to Use Restriction*. All liens, encumbrances or other use restrictions and interests of record that, in the Board's opinion, are inconsistent with the Conservation Easement, must be discharged, released or subordinated to the Conservation Easement.

SECTION 4-OTHER PROVISIONS

13. Publicity and Project Information. The Board has the right and must be provided the opportunity to use information gained from the Project; therefore, Grantee shall acknowledge the Board funding in all news releases and other publicity issued by Grantee concerning the Project. If any events are planned in relationship to the Project, the Board shall be acknowledged as a contributor in the invitation for the event.

14. Liability.

A. *Indemnity*. To the extent allowed by law, Grantee shall indemnify, defend and hold harmless the Board, its officers, agents and employees from any and all liabilities, claims, demands, damages or costs (including reasonable attorneys' fees) resulting from, growing out of, or in any way connected with or incident to Grantee's performance of this Grant Agreement. Grantee hereby waives any and all rights to any type of express or implied indemnity or right of contribution from Gunnison County, the Board,

its members, officers, agents or employees for any liability resulting from, growing out of; or in any way connected with or incident to this Grant Agreement.

B. *No CGIA Waiver*. Anything else in this Grant Agreement to the contrary notwithstanding, no term or condition of this Grant Agreement shall be construed or interpreted as a waiver, either express or implied, of any of the immunities, rights, benefits or protection provided to the Board under the Colorado Governmental Immunity Act, C.R.S. §24-10-101, et seq., as amended or as may be amended in the future (including, without limitation, any amendments to such statute, or under any similar statute which is subsequently enacted) ("CGIA"). This provision may apply to the Grantee if the Grantee qualities for protection under the CGIA. The Board and Grantee understand and agree that liability for claims for injuries to persons or property arising out of the negligence of the Board, its members, officials, agents and employees may be controlled and/or limited by the provisions of the CGIA. The parties agree that no provision of this Grant Agreement shall be construed in such a manner as to reduce the extent to which the CGIA limits the liability of the Board, its members, officers, agents and employees.

C. *Compliance with Regulatory Requirements and Federal and State Mandates*. Grantee hereby assumes responsibility for compliance with all regulatory requirements in all applicable areas, including but not limited to nondiscrimination, worker safety, and local labor preferences, preferred vendor programs, equal employment opportunity, use of competitive bidding, and other similar requirements. To the maximum extent permitted by law, Grantee hereby agrees to indemnify, defend and hold harmless the Board, Gunnison County staff, and GVLPF members from any cost, expense or liability tor any failure to comply with any such applicable requirements.

D. *Nondiscrimination*. During the performance of this Grant Agreement, Grantee and its contractors shall not unlawfully discriminate against any employee or applicant for employment because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age or sex and shall comply with any other applicable laws prohibiting discrimination. Grantee and its contractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free of such discrimination.

15. Audits and Accounting Records. Grantee shall maintain standard financial accounts, documents, and records relating to the acquisition, use, management, operation and maintenance of the Property subject to the Use Restriction. The accounts, documents, and records related to acquisition of the Property shall be retained

by Grantee for five (5) years following the date of disbursement by the Board of the funds under this Grant Agreement, and shall be subject to examination and audit by the Board or its designated agent during this period. All accounts, documents, and records described in this paragraph shall be kept in accordance with generally accepted accounting principles.

16. Post-Completion Requirements.

A. *Stewardship*. Grantee shall comply with the Board's stewardship requirements as identified in Exhibit A and the Board's approval of the Grant.

B. *Change of Use.* If Grantee, in its reasonable discretion, determines a need for a request of a change in use of the Property or Other Interests wholly or partially acquired with the Grant, Grantee shall notify the GVLPB, in writing, of its determination for a request of a change of use review. The GVLPB will review the change of use request. Within sixty (60) days after submitting the change of use request, Grantee shall submit to the GVLPB any additional documentation requested by the GVLPB as a result of its receipt of the change of use request. The GVLPB will review the change of use request to determine whether or not the need for a change in use is compelling and consistent with the conservation purpose of the easement. The GVLPB in its sole discretion will determine whether to grant, deny, or condition the GVLPB's approval. Further, no change of use shall be made without the GVLPB's prior written approval.

C. *No Termination of Conservation Easement Without Prior Board Written Approval*. Notwithstanding any provision of law to the contrary, it is the explicit agreement of the Parties that there shall be no termination of the Conservation Easement funded partially or wholly by this Grant Agreement without the prior written approval of the Board which the Board may grant only if the Board finds in its reasonable discretion that conditions on or surrounding the subject property have changed so much that it has become impossible to fulfill the easement's conservation purpose.

D. *Standing To Enforce*. Notwithstanding any provision in C.R.S. 38-30.5-101. et. seq., as it may be amended, to the contrary, the Board shall have standing to initiate and participate in court proceedings to enforce the Grant Agreement and any Use Restriction, enacted via a conservation easement or other Board approved method, funded wholly or in part by funds granted by the Grant Agreement.

E. *Conservation Easement Document Shall Incorporate Post-Completion Requirements*. Each Conservation Easement and document of title funded wholly or partially by the Grant Agreement shall incorporate in writing the requirements of this Section 16.

17. Breach. In addition to such other remedies as shall be available at law or in equity, in the event that Grantee breaches any of the terms or conditions of this Grant Agreement, the Board shall have the following non-exclusive remedies:

A. *Prior to Payment of Grant*. The Board reserves the right to withdraw funding and/or terminate this Grant Agreement.

B. *After Payment of Grant.* The Board reserves the right to seek equitable relief and all other remedies as available to it under applicable law, including but not limited to, return of all or a portion of the Grant as provided herein. Further, the Board reserves the right to deem Grantee ineligible for participation in future Board grants, loans or projects.

C. In addition to the remedies set forth above, the Board shall be entitled to pursue any other remedy available at law or in equity.

18. Miscellaneous Provisions.

A. *Good Faith.* Both parties have an obligation of good faith, including the obligation to make timely communication of information that may reasonably be believed to be of interest to the other party.

B. *Assignment*. Grantee may not assign its rights or delegate its obligations under this Grant Agreement without the express written consent of the Board. Consent to assign this Grant Agreement may be withheld in the sole discretion of the Board.

C. *Applicable Law.* Colorado law applies to the interpretation and enforcement of this Grant Agreement.

D. *Status of Grantee*. The parties acknowledge that the Board lacks the power and right to direct the actions of Grantee. Grantee acts in its separate capacity and not as an officer, employee or agent of the Board. The parties to this Grant Agreement are not partners or joint venturers with each other and nothing herein shall be construed to make them partners or joint venturers or impose any liability as such on either of them.

E. *Time is of the Essence*. Time is of the essence in this Grant Agreement.

F. *Survival*. The terms and provisions of this Grant Agreement and Grantee's obligations hereunder shall survive the funding of the Grant and the acquisition of, and any future conveyance of, the real property interest by Grantee.

G. *Fax and Counterparts*. This Grant Agreement may be executed in one or more counterparts, each of which shall be an original, but all of which when taken together shall constitute one agreement. In addition, the parties agree to recognize signatures to this Grant Agreement transmitted by facsimile as if they were original signatures.

H. *Third Party Beneficiary*. The Board and Grantee hereby acknowledge and agree that this Grant Agreement is intended only to cover the relative rights and obligations between the Board and Grantee, and that no third party beneficiaries are intended. Notwithstanding the preceding statement, the Board and Grantee hereby acknowledge that the Board is intended to be and is a third party beneficiary of the Conservation Easement and Grantee's real property interest therein.

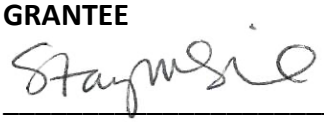
I. *Notice*. Any notice, demand, request, consent, approval or communication that either party desires or is required to give the other shall be in writing and either served personally or sent by first class mail, postage prepaid, to the addresses shown on Page 1 of this Grant Agreement.

J. *Construction; Severability*. Each party hereto has reviewed and revised (or requested revisions of) this Grant Agreement, and therefore, any usual rules of construction requiring that ambiguities are to be resolved against a particular party shall not be applicable in the construction and interpretation of this Grant Agreement. If any provision in this Grant Agreement is found to be ambiguous, an interpretation consistent with the purpose of this Grant Agreement that would render the provision valid shall be favored over any interpretation that would render it invalid. If any provision of this Grant Agreement is declared void or unenforceable, such provision shall be deemed severed from this Grant Agreement, and the balance of this Grant Agreement shall otherwise remain in full force and effect. At any time when this Grant Agreement refers to a party's ability to act or make determinations or decisions with discretion, this Grant Agreement shall be construed to permit such party to act and to make such determinations and/or decisions in its sole discretion.

K. *Entire Agreement*. Except as expressly provided herein, this Grant Agreement constitutes the entire agreement of the parties. No oral understanding or agreement not incorporated in this Grant Agreement shall be binding upon the parties. No changes in this Grant Agreement shall be valid unless made in writing and signed by the parties to this Grant Agreement.

IN WITNESS WHEREOF, the parties by signature below of their authorized representatives execute this Grant Agreement effective as of _____.

GRANTEE



_____

Gunnison Ranchland Conservation Legacy
Stacy McPhail, Executive Director

BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY, COLORADO

_____

Jonathan Houck, Chairperson

_____

Roland Mason, Commissioner

_____

Elizabeth Smith, Commissioner

_____

Deputy County Clerk

Exhibit A - Required Language for the Deed of Conservation Easement

The following language is required for a conservation easement deed resulting from a GVLPB grant, even if the grant only provides transaction expenses and no direct funding for the easement. This language must appear in the deed verbatim, or be substantially identical. In order to meet the standard format of different Grantees or Holders of the conservation easement deed, some language may be expressed with slightly different terms. However, any substantive changes in the required language that may alter its meaning must be approved in advance by the Gunnison County Attorney.

1. The following will be included in the deed's introductory section:

> "NOTICE: THIS CONSERVATION EASEMENT HAS BEEN ACQUIRED WITH SUPPORT FROM THE GUNNISON VALLEY LAND PRESERVATION FUND OF THE BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY ("GUNNISON COUNTY") IN RECOGNITION OF CONSERVATION VALUES SPECIFIC TO OPEN SPACE, AGRICULTURE AND WILDLIFE HABITAT."

2. The following language will be included in a section describing "Responsibilities of the Parties Not Affected" or similarly titled section:

> "Other than as specified herein, this Deed is not intended to impose any legal or other responsibility on Grantee or Gunnison County."

And further:

> "Grantor shall continue to be solely responsible for and Grantee or Gunnison County shall have no obligation for the upkeep and maintenance of the Property."

3. The following language will be included in a section describing "Environmental Liability" or similarly titled section:

> "Grantor shall indemnify, defend, and hold Grantee and Gunnison County and their members, officers, directors, employees, agents, and contractors (collectively, the "Indemnified Parties") harmless from and against any and all loss, damage, cost, or expense, including reasonable attorneys' fees, arising from or in any way related to: (i) the existence, generation, treatment, storage, use, disposal, deposit or transportation of Hazardous Materials in, on or across the Property; (ii) the release or threatened release of Hazardous Materials on, at, beneath or from the Property; (iii) the existence of any underground storage tanks on the Property; or (iv) a violation or alleged violation of, or other failure to

comply with, any federal, state, or local environmental law or regulation by Grantor or any other prior owner of the Property."

And further:

"Notwithstanding anything in this Deed to the contrary, this Deed does not impose any liability on Grantee or Gunnison County for Hazardous Materials, nor does it make Grantee or Gunnison County an owner of the Property, nor does it require Grantee or Gunnison County to control any act on or use of the Property that may result in the treatment, storage, disposal or release of Hazardous Materials, all within the meaning of CERCLA or any similar federal, state or local law or regulation."

And further:

"Grantor shall indemnify, defend, and hold the Indemnified Parties harmless from and against any and all loss, damage, cost, or expense, including reasonable attorneys' fees, arising from or in any way related to: (i) injury to or the death of any person, or damage to property, occurring on or about or related to the Property, unless caused solely by the willful and wanton act or omission [as defined by C.R.S. §13-21-102(1)(b)] of the Indemnified Parties; (ii) the obligations under this Section; or (iii) the violation or alleged violation of, or other failure to comply with any state, federal, or local law, regulation, or requirement by any person other than any of the Indemnified Parties, in any way affecting, involving, or relating to the Property."

And further:

"Grantee shall indemnify, defend and hold Grantor and its assigns, successors and heirs harmless from and against any and all loss, cost or expense, including reasonable attorney's fees, arising from or in any way related to injury to or death of any person occurring on or about or related to the Property arising out of the Indemnified Parties' actions on the Property."

4. The following language will be included in a section describing "Enforcement" or similarly titled section:

"If Grantee determines that a violation has occurred, Grantee shall notify Grantor and Gunnison County of the nature of the alleged violation. Said notice need not be in writing."

And further:

"Gunnison County shall in no event be required to participate in any arbitration, mediation, or other dispute resolution process."

5. The following language will be included in a section describing "Deed Correction" or similarly titled section:

"The Parties shall cooperate to correct mutually acknowledged errors in this Deed (and exhibits hereto), including typographical, spelling, or clerical errors. Such correction shall be by recorded written agreement signed by the Parties, which Gunnison County must first approve in writing, with all associated costs being apportioned as the Parties may mutually agree."

6. The following language will be included in a section describing "Amendment" or similarly titled section:

"If circumstances arise under which an amendment to this Deed would be appropriate, as determined by Grantee in its sole discretion, the Parties may jointly amend this Easement so long as the amendment (a) is consistent with the Conservation Values and Purpose of this Easement, (b) complies with Grantee's procedures and standards for amendments (as such procedures and standards may be amended from time to time) and (c) receives Gunnison County's prior written approval."

And further:

" Any amendment must be in writing, signed by the Parties, and recorded in the official records of Gunnison County, Colorado."

And further:

"A copy of the recorded amendment shall be provided by Grantee to Gunnison County and any other funder who requests such notice in writing. In order to preserve the Easement's priority, Gunnison County may require that Grantor obtain subordinations of any liens, mortgages, easements, or other encumbrances. For the purposes of Gunnison County's approval under item (c) above, the term "amendment" means any instrument that purports to alter in any way any provision of or exhibit to this Easement, which includes Deed Correction. Nothing in this paragraph shall be construed as requiring Grantee or Gunnison County to agree to any particular proposed amendment."

7. The following language will be included in a section describing "Transfer of Easement" or similarly titled section:

"This Easement is transferable by Grantee, provided that (i) the conservation purposes which the contribution was originally intended to advance continue to be carried out; (ii) the transfer is restricted

to an organization that, at the time of the transfer, is a qualified organization under I.R.C. § 170(h) and authorized to hold conservation easements under C.R.S. §38-30.5-101, *et seq*. and C.R.S. §12-61-724; and (iii) the qualified organization agrees to assume the responsibility imposed on Grantee by this Deed; and (iv) the transferee is approved in writing by Gunnison County in its sole discretion. Grantee shall provide Gunnison County with a written request to assign the Easement at least forty-five (45) days prior to the date proposed for the assignment transaction. Grantee shall notify Grantor in advance of any proposed transfers. If Grantee ever ceases to exist, or Gunnison County fails to approve a transferee as described below, a court with jurisdiction is authorized to transfer this Easement pursuant to (i), (ii), (iii) and (iv) above."

And further:

"Gunnison County shall have the right to require Grantee to assign its rights and obligations under this Easement to a different organization if Grantee ceases to exist; is unable or unqualified to enforce the terms and provisions of this Easement; or is unable to effectively monitor the Property for compliance with this Easement at least once every calendar year. Prior to any assignment under this Section, Gunnison County shall consult with Grantee and provide Grantee an opportunity to address Gunnison County's concerns. If Gunnison County's concerns are not addressed to its satisfaction, Gunnison County may require that Grantee assign this Easement to an organization designated by Gunnison County that complies with (i), (ii), and (iii) above. In the case that Grantee ceases to exist, Gunnison County shall transfer the Easement itself. "

And further:

"If Grantee desires to transfer this Easement to a qualified organization having similar purposes as Grantee, but Gunnison County has refused to approve the transfer, a court with jurisdiction shall transfer this Easement to another qualified organization having similar purposes that agrees to assume the responsibility imposed on Grantee by this Easement, provided that Grantor and Gunnison County shall have adequate notice of and an opportunity to participate in the court proceeding leading to the court's decision on the matter. "

And further:

"Grantee and Gunnison County shall provide notice to and consult with Grantor prior to any assignment or transfer of this Easement. Upon compliance with the applicable portions of this Section, the Parties shall record an instrument completing the assignment in the records of the county or counties in which

the Property is located. Assignment of the Easement shall not be construed as affecting the Easement's perpetual duration and shall not affect the Easement's priority against any intervening liens, mortgages, easements, or other encumbrances."

8. The following language will be included in a section describing "Condemnation" or similarly titled section:

"Grantor shall notify Grantee immediately of any communication or notice received concerning any proposed taking or condemnation affecting the Property, and Grantee shall notify Gunnison County."

And further:

"If the Property or any part thereof or interest therein is sold or conveyed to a condemning authority under threat of condemnation or taken through condemnation or other involuntary conversion, all expenses reasonably incurred by Grantor, Grantee, and Gunnison County in connection with the taking or in lieu purchase shall be paid out first out of the amount recovered, and Grantee shall be entitled to compensation determined as provided in Section 17 (Compensation upon Condemnation, Termination, or Extinguishment) of this Deed."

9. The following language will be included in a section describing "Termination or Extinguishment of Easement" or similarly titled section:

"Except as provided in Section 15 (Condemnation) of this Deed, this Easement or any part hereof may only be terminated or extinguished by judicial proceedings in a court of competent jurisdiction. The only ground upon which this Easement can be terminated or extinguished is the total loss of all Conservation Values. If termination or extinguishment occurs, Grantee shall notify Gunnison County. Grantee and Gunnison County shall be entitled to compensation determined as provided in Section 17 (Compensation upon Condemnation, Termination, or Extinguishment) of this Deed."

10. The following language will be included in a section describing "Compensation upon Condemnation, Termination, or Extinguishment" or similarly titled section:

[Insert only if the GVLPB contributed to the conservation easement purchase]:

"If the Property is condemned, in whole or in part, pursuant to Section 15 (Condemnation) or if this Easement is terminated or extinguished pursuant to Section 16 (Termination or Extinguishment of Easement), Grantee and Gunnison County shall be entitled to a share of the proceeds of such action at least equal to the Proportionate Share of the full fair market value of the Property unrestricted by this

Easement pursuant to Treasury Regulation § 1.170A-14(g)(6)(ii). Grantor shall not voluntarily accept less than full fair market value of the affected Property unrestricted by this Easement without Grantee's approval."

"The allocation of the Proportionate Share between Grantee and Gunnison County will be as follows: (a) to Grantee or its designee, N/A percent of the Proportionate Share and (b) to Gunnison County N/A percent of the Proportionate Share. Until such time as Grantee and Gunnison County receive the Proportionate Share from Grantor or Grantor's successor or assign, Grantee and Gunnison County each have a lien against the Property for the amount of the Proportionate Share due each of them. If proceeds from termination, extinguishment, or condemnation are paid directly to Grantee, Grantee must reimburse Gunnison County for the amount of the Proportionate Share due to Gunnison County."

[Insert only if the GVLPB contributed to transaction costs]:

"Gunnison County shall be entitled to reimbursement of all transaction costs paid by a GVLPF grant if the Easement is terminated or extinguished in whole. If the Easement is terminated or extinguished in part, Gunnison County shall be entitled to reimbursement of a proportion of the transaction costs it contributed; such proportion calculated as a fraction, the numerator of which is the number of acres terminated or extinguished and the denominator of which is the total number of acres of the Easement. Reimbursement is provided by Grantor."

11. The following language will be included in a section describing "No Merger, Abandonment, Release, or Adverse Possession" or similarly titled section:

"Should Grantee in the future own all or a portion of the fee interest in the Property, Grantee as successor in title to Grantor, shall observe and be bound by the obligations of Grantor and the restrictions imposed on the Property by this Deed. In addition, this Easement shall not merge with the fee title without the prior written approval of Grantor and Gunnison County. As a condition of such approval, Gunnison County may require that Grantee first transfer either the Deed or the fee title to another qualified organization consistent with Section 12 (Transfer of Easement) above. In the event Grantee acquires fee title to the Property without Grantee's prior knowledge (e.g. a bequest of fee title by will), upon its learning of such conveyance, Grantee shall promptly provide notice of the same to Gunnison County, and Gunnison County may require that Grantee transfer this Deed or the fee title to another qualified organization consistent with Section 12 (Transfer of Easement) above. The Easement

shall not be extinguished, in whole or in part, through the legal doctrine of merger in view of the public interest in its enforcement. This Easement cannot be abandoned, released, or affected by adverse possession."

12. The following language will be included in a section describing "Perpetual Duration" or similarly titled section:

"This Easement shall be a servitude running with the land in perpetuity. The provisions of this Deed that apply to either Party shall also apply to their respective agents, heirs, executors, administrators, assigns, and all other successors as their interests may appear. Notwithstanding the foregoing, each party's rights and obligations under the Easement created by this Deed shall terminate (as to such party, but not as to such party's successor, who shall be bound as provided herein) upon a transfer of the party's entire interest in this Easement or the Property (provided that Gunnison County has consented to a transfer of this Easement by Grantee pursuant to Section 12 (Transfer of Easement) herein), except that liability of such transferring party for act or omissions occurring prior to such transfer shall survive the transfer."

13. The following language will be included in a section describing "Written Notices" or similarly titled section:

To Gunnison County: Board of County Commissioners
200 E. Virginia Ave.
Gunnison, CO 81230

14. The following language will be included in a section describing "No Third Party Enforcement" or similarly titled section:

"This Deed is entered into by and between Grantor and Grantee, and does not create rights or responsibilities for the enforcement of its terms in any third parties beyond Grantor, Grantee, and Gunnison County."

Exhibit B- "Sewell Gulch Property Conservation Easement" Project Summary

The Sewell Gulch Property Conservation Easement preserves 160 acres of open space, wildlife habitat and agricultural lands above the east side of Sewell Gulch near Parlin in Gunnison County. The property is surrounded by public lands and is visible to the general public from adjacent public lands and from US Highway 50, and seasonal county and Bureau of Land Management roads. In addition to protecting scenic open space for the general public, preservation of the property will continue to provide range resources for livestock and wildlife, including Gunnison Sage-grouse. All of the property lies within designated Gunnison sage-grouse habitat and as an inholding, the property provides a continuous habitat resource with the surrounding public land.

The Sewell Gulch Property Conservation Easement protects the entirety of the property and prohibits future subdivision. The property was patented in 1889 by The Colorado Coal and Iron Company as a US Grant Placer Mining Claim in the Quartz Creek Mining District. No mining ever took place on the property and it has been used agriculturally and by wildlife since the patent filing. The landowners will retire all mineral rights into the easement. There are no water rights associated with the property as it is entirely dry sagebrush rangeland. The landowners are donating 100% of the easement value. The Land Preservation Funds constitute 39% of the project value. The Sewell Gulch Property Conservation Easement illustrates the continued commitment of private agricultural landowners to conserve the natural resources of Gunnison County.

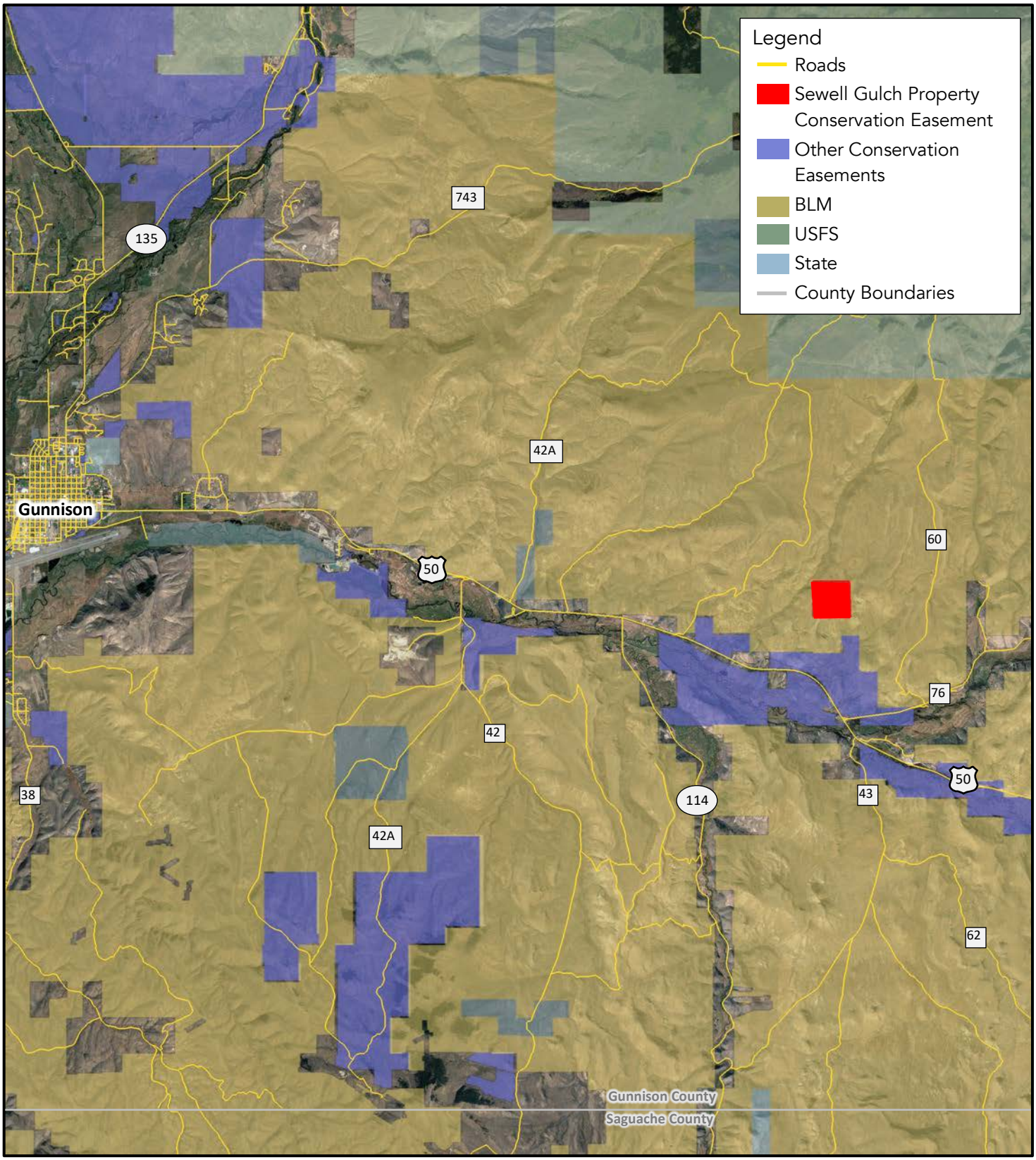
No material changes have been made to the project since the grant was awarded by the Gunnison Valley Land Preservation Board.

Exhibit C- "Sewell Gulch Property Conservation Easement" Budget

Project Activities:	*Land Pres Funding*
Land Trust Admin Fee	7,500
Land Trust Stewardship Fee	32,350
GRCL Project Fee	18,000
Appraisal	25,000
Baseline Report	4,500
Title Insurance, Closing	2,500
Legal Fees	3,000
State Fee	2,400
Total	$95,250

Sewell Gulch Property – Location Map

160 acres – Gunnison County



Preparer: Gunnison Ranchland Conservation Legacy Date: August 31, 2022

Data Source: Gunnison County (Roads, Tax Parcels, Conserved Lands); BLM Surface Management Agency (Public Lands). Public access should not be inferred from this map. This map is not a survey and should not be construed as one.

1 mile

N

Gunnison Valley Land Preservation Fund

GRANT AGREEMENT

Project Name: Wildcat Ranch Conservation Easement

PARTIES TO AGREEMENT

Gunnison County

221 N. Wisconsin St, Gunnison, CO 81230

Contact name: Mike Pelletier

Telephone: 970 641-7645

_____

Grantee: Gunnison Ranchland Conservation Legacy

Address: 307 North Main Street, Suite 2H

Contact name: Stacy McPhail

Date: 09/08/2022

Exhibits:

Exhibit A - Required Language for the Deed of Conservation Easement

Exhibit B - Project Summary

Exhibit C – Budget

THIS GRANT AGREEMENT ("Grant Agreement") is entered into this _____, 2022, by and between the Board of County Commissioners of Gunnison County, Colorado ("Board"), 200 E Virginia, Gunnison, Colorado 81230, and ___Gunnison Ranchland Conservation Legacy_____, ("GRCL"), (jointly the "Parties"), and witnesses:

RECITALS

A. A portion of the revenue from the current County-wide sales tax in Gunnison County is deposited in the Gunnison Valley Land Preservation Fund ("Fund") of the Board which is an account of the Capital Improvement Fund of the Board. The Fund is designated for open space, agricultural preservation, wildlife habitat, wetland preservation, access to public lands, trails, and watershed protection in the County, including matching public and private grants or to acquire interests or easements in land and water rights. The Fund was originally established, by public vote, in 1997 and was reauthorized by public vote in 2012. The amount of monies for the Fund varies annually.

B. Gunnison County has created a process for review of requests for funding of projects from the Fund. The process begins with submission of a written proposal by a proponent to the Gunnison Valley Land Preservation Board ("GVLPB"), which consists of two members appointed by each Gunnison County, City of Gunnison, Town of Crested Butte, and Town of Mount Crested Butte for a total of eight voting members. The GVLPB approves, disapproves or approves with conditions, the proposal. Provision of monies from the Fund requires a formal grant Grant Agreement to be executed by the Board and the project proponent.

C. The _____GRCL_____ ("Grantee") has applied to the GVLPB for funding of a project known as __Wildcat Ranch Conservation Easement_____ ("Project") more particularly described in the Project Application as submitted to and on file with GVLPB, Exhibit B ("Project Summary") and Exhibit C ("Budget") and Exhibit D ("Property") all attached hereto and incorporated herein. The GVLPB has reviewed and approved the Project.

D. This Grant Agreement is intended to identify and memorialize the relationship between the Parties, the various obligations of the Parties regarding the Project, and required components of any relevant deed or conservation easement.

SECTION 1-PROJECT SCOPE

NOW, THEREFORE, in consideration of the premises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

I. Incorporation of Recitals. The Recitals set forth above are hereby incorporated into the terms and conditions of this Grant Agreement.

2. Grant and Project. The Board hereby awards to Grantee a grant in the amount not to exceed

$_____97,471_____ (the "Grant"), subject to the terms and conditions set forth in this Grant Agreement and subject to the following specific condition(s) for this Project:

The final amount of funding for this Project that will be available to Grantee at closing or reimbursement will be dependent upon the overall Project being completed with no material changes. The Grant will not be increased, but the Board may reduce the Grant if the Project changes in any way that the Board deems material. For example, a reduction in acreage, purchase price, or fair market value may cause a reduction in the Grant, unless the Board approves adding or substituting elements to the overall Project. Similarly, the Board will release grant funds in portions if the Project is completed in phases (i.e., more than one transaction), according to the Board's determination of how the proportionate acreage, cost and value relates to the overall Project and Grant. The Grantee must meet the Board's reporting requirements before any funds are released. The Project must also comply with all of the Board's policies and practices and must meet any special conditions as listed in the attached Project Summary – Exhibit C.

3. Exclusive Use of Grant. The Grant shall be used by Grantee solely to complete the Project only as approved by the GVLPB and this Grant Agreement.

4. Project Scope. The Project will not be materially modified by Grantee without the prior written approval of the GVLPB and the Board. Any material change to the Project, whether or not such change is approved in writing by GVLPB and the Board, may result in a reduction of the Board's funding award or requirement of a refund to the Board from Grantee, pursuant to Paragraph 10 of this Grant Agreement. In addition, any material change to the Project that is not approved in advance and in writing by the Board and GVLPB may result in termination of the Grant.

5. Approved Budget. Grantee has completed a detailed budget that reflects all anticipated sources and uses of funds for the Project, including a detailed accounting of Grantee's anticipated direct costs associated with the Project, a copy of which is attached hereto as Exhibit C and incorporated herein by reference ("Budget"). Eligible costs are described in Paragraph 8 of this Grant Agreement. The Project Application contains a budget that may not match the approved version attached as Exhibit C and which, therefore, shall not be relied upon by the Board, GVLPB or the Grantee. Where discrepancies exist, the approved Budget in Exhibit C shall control until such time as the Board approves the final version.

6. Waiver. Prior to the disbursement of funds, the Board may waive certain conditions set forth in this Grant Agreement. Anything else to the contrary notwithstanding, no exercise by the Board or GVLPB of any right or discretion reserved by the Board hereunder shall be deemed an election, and no waiver by the Board of any action or requirement of Grantee, including any waiver of the foregoing conditions, shall constitute a waiver of any other requirements, actions or conditions, nor shall any waiver granted be deemed a continuing waiver. No waiver by the Board shall be effective unless in advance and in writing executed by the Board. Additionally, any failure by the Board to take any actions as set forth above shall have no legal effect on the contractual duties of the Grantee under this Grant Agreement. Further, no waiver with respect to this Project, Grant, or Grant Agreement shall constitute a waiver in any other Board-funded project.

7. Future Funding. This Grant Agreement and the provision of funds contemplated hereunder only apply to the Project as approved herein. The Board makes no representations regarding future funding for future phases of the Project or any other properties.

SECTION 2- GRANT PAYMENT

8. Eligible Costs. The following costs are eligible for reimbursement under the terms and conditions of this Grant Agreement:

A. *Interest in Land.* For any interest in real property described in the Project Application and Project Summary (“Property”), the purchase price may not exceed the fair market value as established by appraisal.

B. *Direct Costs*. Costs directly associated with producing due diligence documents needed for closing the transaction on the Project, including but not limited to expenses for a title policy (including endorsements and other title company charges); an appraisal; Grantee's contract or "outside" attorneys' fees; an environmental hazards assessment; development of a management plan and baseline documentation; a survey, if needed; a geologist's mineral assessment, if needed; maps.

C. *Stewardship Costs*. Costs directly associated with stewardship of the Project, and only as expressly identified in the Budget.

9. Payment of Grant. Payment of the Grant is subject to the Board's determination in its sole discretion that it has received and has available sufficient Fund proceeds to fund the Grant and that Grantee has complied with the terms and conditions of this Grant Agreement, including Grantee's fulfillment of all conditions precedent to funding as set forth in herein. In determining the sufficiency of Fund proceeds, the Board may consider all facts and circumstances as it deems necessary or desirable, including, but not limited to, adequate reserves, funding requirements and/or commitments for other past, current and future grants, and past, current and future Board operating expenses and budgetary needs.

10. Withdrawal of Board Funding; Termination of Grant Agreement. Anything in this Grant Agreement to the contrary notwithstanding, with prior notice to Grantee, the Board reserves the right to withhold or withdraw all or a portion of the Grant, to require a refund of the Grant, and/or terminate this Grant Agreement if the Board determines in its sole discretion that any of the following conditions exist, but before making such determination, the Board shall notify the GVLPB:

A. *Altered Expectations*. Facts have arisen or situations have occurred that fundamentally alter the expectations of the parties or make the purposes for the Project or the Grant as approved by the Board infeasible or impractical;

B. *Material Project Changes*. Material changes in the scope or nature of the Project have occurred from how the Project was presented in the Project Application, approved by the GVLPB and reflected in the Project Summary, and all such material changes have not otherwise received prior written approval of the Board;

C. *Inaccuracies.* Any statement or representation made or information provided by the Grantee in the Project Application, this Grant Agreement or the due diligence materials is untrue, inaccurate or incomplete in any material respect;

D. *Conditions Precedent Not Fulfilled or Unsatisfactory*. Any of the conditions precedent to funding is not fulfilled by Grantee or is unsatisfactory to the GVLPB or Board, in their respective discretion; or

E. *Termination of Use Restriction, Disposal of Property*. Any use restriction (e.g. conservation easement) is terminated or materially altered or if other interests purchased with the Grant are disposed of; in which event Grantee shall make a full refund to the Board of all funds received to date.

SECTION 3- CONDITIONS PRECEDENT

11. Completion Date. Grantee shall complete acquisition of the Property no later than eighteen months after the date of the Board's approval of the Project (the "Completion Date"). Grantee may request an extension of the Completion Date, which the Board may grant or deny in its sole discretion. In addition to other rights set forth in this Grant Agreement, the Board may elect to terminate this Grant Agreement and deauthorize the Project in the event this Completion Date is not met and/or Grantee fails to comply with any extension.

12. Conditions Precedent to Funding. Grantee acknowledges that any acquisition of the Property prior to fulfillment of the terms and conditions of this Grant Agreement and the disbursement of funds by the Board is undertaken at Grantee's sole risk and may cause a forfeiture of the Grant. Anything else in this Grant Agreement or otherwise to the contrary notwithstanding, the Grant is expressly conditioned upon Grantee's fulfillment of all terms and conditions of this Grant Agreement to the Board's satisfaction in its sole discretion, including, but not limited to, the following:

A. *Matching Funds*. Matching funds in the minimum amount set forth in the Project Application and Project Summary must have been received by Grantee, or the status of efforts to secure matching funding were disclosed to the Board and have been deemed satisfactory by the Board.

B. *Due Diligence*. The GVLPB shall conduct a due diligence review of the Project, which the Board shall rely upon in its consideration of the Project, and the results of which must be satisfactory to the Board in its sole discretion. Grantee shall assist and cooperate with the Board in conducting such due diligence review, and in connection therewith shall provide the Board with the information or documentation specified in the Project Application, as well as such other documentation and/or information as the Board shall reasonably request. Grantee shall have the duty to update all such documentation and information as necessary to reflect material changes from the date such information is originally provided to the Board. The Board may in its sole discretion terminate this Grant Agreement and deauthorize the Grant if Grantee fails to provide any information or documentation promptly when requested by the Board.

C. *Other Property Interests.* Grantee may not use the Grant or other Project funds to acquire any rights other than the Use Restriction, as defined below, on the Property, including but not limited to, fee title, water rights, or any other partial real estate interest (collectively, "Other Interests").

D. *Gunnison County Use Restriction*. Property acquired with the Board funds, whether through the acquisition of fee title, conservation easement, or any other technique, shall be held and managed in a

manner designed to protect the Property's natural resources, open space and other conservation values, to prevent any development that would adversely affect such resources and values, and where necessary and appropriate, to ensure appropriate public access ("Use Restriction"). Such Use Restriction shall be implemented by inclusion of specific language in a conservation easement or other document approved in writing by the Gunnison County Attorney and recorded in the Office of the Gunnison County Clerk and Recorder ("Conservation Easement"). Each Conservation Easement shall be acceptable to the Board in form and content, and shall identify Grantee or a third party acceptable to the Board as the Holder. In accordance with this requirement, Grantee hereby covenants and agrees as follows:

(1) *Conservation Easement Form*. Grantee shall incorporate the terms and conditions that are contained in the Board's approval, in substantially the same language as in Exhibit A ("Required Language for the Deed of Conservation Easement") attached hereto and incorporated herein and approved by the County Attorney, into Grantee's Conservation Easement. Grantee acknowledges that the Grantee must obtain County Attorney approval of the proposed Conservation Easement well in advance of closing.

(2) *Subordination to Use Restriction*. All liens, encumbrances or other use restrictions and interests of record that, in the Board's opinion, are inconsistent with the Conservation Easement, must be discharged, released or subordinated to the Conservation Easement.

SECTION 4-OTHER PROVISIONS

13. Publicity and Project Information. The Board has the right and must be provided the opportunity to use information gained from the Project; therefore, Grantee shall acknowledge the Board funding in all news releases and other publicity issued by Grantee concerning the Project. If any events are planned in relationship to the Project, the Board shall be acknowledged as a contributor in the invitation for the event.

14. Liability.

A. *Indemnity*. To the extent allowed by law, Grantee shall indemnify, defend and hold harmless the Board, its officers, agents and employees from any and all liabilities, claims, demands, damages or costs (including reasonable attorneys' fees) resulting from, growing out of, or in any way connected with or incident to Grantee's performance of this Grant Agreement. Grantee hereby waives any and all rights to any type of express or implied indemnity or right of contribution from Gunnison County, the Board,

its members, officers, agents or employees for any liability resulting from, growing out of; or in any way connected with or incident to this Grant Agreement.

B. *No CGIA Waiver*. Anything else in this Grant Agreement to the contrary notwithstanding, no term or condition of this Grant Agreement shall be construed or interpreted as a waiver, either express or implied, of any of the immunities, rights, benefits or protection provided to the Board under the Colorado Governmental Immunity Act, C.R.S. §24-10-101, et seq., as amended or as may be amended in the future (including, without limitation, any amendments to such statute, or under any similar statute which is subsequently enacted) ("CGIA"). This provision may apply to the Grantee if the Grantee qualities for protection under the CGIA. The Board and Grantee understand and agree that liability for claims for injuries to persons or property arising out of the negligence of the Board, its members, officials, agents and employees may be controlled and/or limited by the provisions of the CGIA. The parties agree that no provision of this Grant Agreement shall be construed in such a manner as to reduce the extent to which the CGIA limits the liability of the Board, its members, officers, agents and employees.

C. *Compliance with Regulatory Requirements and Federal and State Mandates*. Grantee hereby assumes responsibility for compliance with all regulatory requirements in all applicable areas, including but not limited to nondiscrimination, worker safety, and local labor preferences, preferred vendor programs, equal employment opportunity, use of competitive bidding, and other similar requirements. To the maximum extent permitted by law, Grantee hereby agrees to indemnify, defend and hold harmless the Board, Gunnison County staff, and GVLPF members from any cost, expense or liability tor any failure to comply with any such applicable requirements.

D. *Nondiscrimination*. During the performance of this Grant Agreement, Grantee and its contractors shall not unlawfully discriminate against any employee or applicant for employment because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age or sex and shall comply with any other applicable laws prohibiting discrimination. Grantee and its contractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free of such discrimination.

15. Audits and Accounting Records. Grantee shall maintain standard financial accounts, documents, and records relating to the acquisition, use, management, operation and maintenance of the Property subject to the Use Restriction. The accounts, documents, and records related to acquisition of the Property shall be retained

by Grantee for five (5) years following the date of disbursement by the Board of the funds under this Grant Agreement, and shall be subject to examination and audit by the Board or its designated agent during this period. All accounts, documents, and records described in this paragraph shall be kept in accordance with generally accepted accounting principles.

16. Post-Completion Requirements.

A. *Stewardship*. Grantee shall comply with the Board's stewardship requirements as identified in Exhibit A and the Board's approval of the Grant.

B. *Change of Use.* If Grantee, in its reasonable discretion, determines a need for a request of a change in use of the Property or Other Interests wholly or partially acquired with the Grant, Grantee shall notify the GVLPB, in writing, of its determination for a request of a change of use review. The GVLPB will review the change of use request. Within sixty (60) days after submitting the change of use request, Grantee shall submit to the GVLPB any additional documentation requested by the GVLPB as a result of its receipt of the change of use request. The GVLPB will review the change of use request to determine whether or not the need for a change in use is compelling and consistent with the conservation purpose of the easement. The GVLPB in its sole discretion will determine whether to grant, deny, or condition the GVLPB's approval. Further, no change of use shall be made without the GVLPB's prior written approval.

C. *No Termination of Conservation Easement Without Prior Board Written Approval*. Notwithstanding any provision of law to the contrary, it is the explicit agreement of the Parties that there shall be no termination of the Conservation Easement funded partially or wholly by this Grant Agreement without the prior written approval of the Board which the Board may grant only if the Board finds in its reasonable discretion that conditions on or surrounding the subject property have changed so much that it has become impossible to fulfill the easement's conservation purpose.

D. *Standing To Enforce*. Notwithstanding any provision in C.R.S. 38-30.5-101. et. seq., as it may be amended, to the contrary, the Board shall have standing to initiate and participate in court proceedings to enforce the Grant Agreement and any Use Restriction, enacted via a conservation easement or other Board approved method, funded wholly or in part by funds granted by the Grant Agreement.

E. *Conservation Easement Document Shall Incorporate Post-Completion Requirements*. Each Conservation Easement and document of title funded wholly or partially by the Grant Agreement shall incorporate in writing the requirements of this Section 16.

17. Breach. In addition to such other remedies as shall be available at law or in equity, in the event that Grantee breaches any of the terms or conditions of this Grant Agreement, the Board shall have the following non-exclusive remedies:

A. *Prior to Payment of Grant*. The Board reserves the right to withdraw funding and/or terminate this Grant Agreement.

B. *After Payment of Grant.* The Board reserves the right to seek equitable relief and all other remedies as available to it under applicable law, including but not limited to, return of all or a portion of the Grant as provided herein. Further, the Board reserves the right to deem Grantee ineligible for participation in future Board grants, loans or projects.

C. In addition to the remedies set forth above, the Board shall be entitled to pursue any other remedy available at law or in equity.

18. Miscellaneous Provisions.

A. *Good Faith.* Both parties have an obligation of good faith, including the obligation to make timely communication of information that may reasonably be believed to be of interest to the other party.

B. *Assignment*. Grantee may not assign its rights or delegate its obligations under this Grant Agreement without the express written consent of the Board. Consent to assign this Grant Agreement may be withheld in the sole discretion of the Board.

C. *Applicable Law.* Colorado law applies to the interpretation and enforcement of this Grant Agreement.

D. *Status of Grantee*. The parties acknowledge that the Board lacks the power and right to direct the actions of Grantee. Grantee acts in its separate capacity and not as an officer, employee or agent of the Board. The parties to this Grant Agreement are not partners or joint venturers with each other and nothing herein shall be construed to make them partners or joint venturers or impose any liability as such on either of them.

E. *Time is of the Essence*. Time is of the essence in this Grant Agreement.

F. *Survival*. The terms and provisions of this Grant Agreement and Grantee's obligations hereunder shall survive the funding of the Grant and the acquisition of, and any future conveyance of, the real property interest by Grantee.

G. *Fax and Counterparts*. This Grant Agreement may be executed in one or more counterparts, each of which shall be an original, but all of which when taken together shall constitute one agreement. In addition, the parties agree to recognize signatures to this Grant Agreement transmitted by facsimile as if they were original signatures.

H. *Third Party Beneficiary*. The Board and Grantee hereby acknowledge and agree that this Grant Agreement is intended only to cover the relative rights and obligations between the Board and Grantee, and that no third party beneficiaries are intended. Notwithstanding the preceding statement, the Board and Grantee hereby acknowledge that the Board is intended to be and is a third party beneficiary of the Conservation Easement and Grantee's real property interest therein.

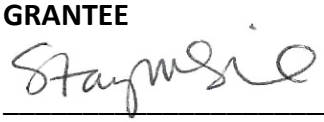
I. *Notice*. Any notice, demand, request, consent, approval or communication that either party desires or is required to give the other shall be in writing and either served personally or sent by first class mail, postage prepaid, to the addresses shown on Page 1 of this Grant Agreement.

J. *Construction; Severability*. Each party hereto has reviewed and revised (or requested revisions of) this Grant Agreement, and therefore, any usual rules of construction requiring that ambiguities are to be resolved against a particular party shall not be applicable in the construction and interpretation of this Grant Agreement. If any provision in this Grant Agreement is found to be ambiguous, an interpretation consistent with the purpose of this Grant Agreement that would render the provision valid shall be favored over any interpretation that would render it invalid. If any provision of this Grant Agreement is declared void or unenforceable, such provision shall be deemed severed from this Grant Agreement, and the balance of this Grant Agreement shall otherwise remain in full force and effect. At any time when this Grant Agreement refers to a party's ability to act or make determinations or decisions with discretion, this Grant Agreement shall be construed to permit such party to act and to make such determinations and/or decisions in its sole discretion.

K. *Entire Agreement*. Except as expressly provided herein, this Grant Agreement constitutes the entire agreement of the parties. No oral understanding or agreement not incorporated in this Grant Agreement shall be binding upon the parties. No changes in this Grant Agreement shall be valid unless made in writing and signed by the parties to this Grant Agreement.

IN WITNESS WHEREOF, the parties by signature below of their authorized representatives execute this Grant Agreement effective as of _____.

GRANTEE



_____

Gunnison Ranchland Conservation Legacy
Stacy McPhail, Executive Director

BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY, COLORADO

_____

Jonathan Houck, Chairperson

_____

Roland Mason, Commissioner

_____

Elizabeth Smith, Commissioner

_____

Deputy County Clerk

Exhibit A - Required Language for the Deed of Conservation Easement

The following language is required for a conservation easement deed resulting from a GVLPB grant, even if the grant only provides transaction expenses and no direct funding for the easement. This language must appear in the deed verbatim, or be substantially identical. In order to meet the standard format of different Grantees or Holders of the conservation easement deed, some language may be expressed with slightly different terms. However, any substantive changes in the required language that may alter its meaning must be approved in advance by the Gunnison County Attorney.

1. The following will be included in the deed's introductory section:

> "NOTICE: THIS CONSERVATION EASEMENT HAS BEEN ACQUIRED WITH SUPPORT FROM THE GUNNISON VALLEY LAND PRESERVATION FUND OF THE BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY ("GUNNISON COUNTY") IN RECOGNITION OF CONSERVATION VALUES SPECIFIC TO OPEN SPACE, AGRICULTURE AND WILDLIFE HABITAT."

2. The following language will be included in a section describing "Responsibilities of the Parties Not Affected" or similarly titled section:

> "Other than as specified herein, this Deed is not intended to impose any legal or other responsibility on Grantee or Gunnison County."

And further:

> "Grantor shall continue to be solely responsible for and Grantee or Gunnison County shall have no obligation for the upkeep and maintenance of the Property."

3. The following language will be included in a section describing "Environmental Liability" or similarly titled section:

> "Grantor shall indemnify, defend, and hold Grantee and Gunnison County and their members, officers, directors, employees, agents, and contractors (collectively, the "Indemnified Parties") harmless from and against any and all loss, damage, cost, or expense, including reasonable attorneys' fees, arising from or in any way related to: (i) the existence, generation, treatment, storage, use, disposal, deposit or transportation of Hazardous Materials in, on or across the Property; (ii) the release or threatened release of Hazardous Materials on, at, beneath or from the Property; (iii) the existence of any underground storage tanks on the Property; or (iv) a violation or alleged violation of, or other failure to

comply with, any federal, state, or local environmental law or regulation by Grantor or any other prior owner of the Property."

And further:

"Notwithstanding anything in this Deed to the contrary, this Deed does not impose any liability on Grantee or Gunnison County for Hazardous Materials, nor does it make Grantee or Gunnison County an owner of the Property, nor does it require Grantee or Gunnison County to control any act on or use of the Property that may result in the treatment, storage, disposal or release of Hazardous Materials, all within the meaning of CERCLA or any similar federal, state or local law or regulation."

And further:

"Grantor shall indemnify, defend, and hold the Indemnified Parties harmless from and against any and all loss, damage, cost, or expense, including reasonable attorneys' fees, arising from or in any way related to: (i) injury to or the death of any person, or damage to property, occurring on or about or related to the Property, unless caused solely by the willful and wanton act or omission [as defined by C.R.S. §13-21-102(1)(b)] of the Indemnified Parties; (ii) the obligations under this Section; or (iii) the violation or alleged violation of, or other failure to comply with any state, federal, or local law, regulation, or requirement by any person other than any of the Indemnified Parties, in any way affecting, involving, or relating to the Property."

And further:

"Grantee shall indemnify, defend and hold Grantor and its assigns, successors and heirs harmless from and against any and all loss, cost or expense, including reasonable attorney's fees, arising from or in any way related to injury to or death of any person occurring on or about or related to the Property arising out of the Indemnified Parties' actions on the Property."

4. The following language will be included in a section describing "Enforcement" or similarly titled section:

"If Grantee determines that a violation has occurred, Grantee shall notify Grantor and Gunnison County of the nature of the alleged violation. Said notice need not be in writing."

And further:

"Gunnison County shall in no event be required to participate in any arbitration, mediation, or other dispute resolution process."

5. The following language will be included in a section describing "Deed Correction" or similarly titled section:

"The Parties shall cooperate to correct mutually acknowledged errors in this Deed (and exhibits hereto), including typographical, spelling, or clerical errors. Such correction shall be by recorded written agreement signed by the Parties, which Gunnison County must first approve in writing, with all associated costs being apportioned as the Parties may mutually agree."

6. The following language will be included in a section describing "Amendment" or similarly titled section:

"If circumstances arise under which an amendment to this Deed would be appropriate, as determined by Grantee in its sole discretion, the Parties may jointly amend this Easement so long as the amendment (a) is consistent with the Conservation Values and Purpose of this Easement, (b) complies with Grantee's procedures and standards for amendments (as such procedures and standards may be amended from time to time) and (c) receives Gunnison County's prior written approval."

And further:

" Any amendment must be in writing, signed by the Parties, and recorded in the official records of Gunnison County, Colorado."

And further:

"A copy of the recorded amendment shall be provided by Grantee to Gunnison County and any other funder who requests such notice in writing. In order to preserve the Easement's priority, Gunnison County may require that Grantor obtain subordinations of any liens, mortgages, easements, or other encumbrances. For the purposes of Gunnison County's approval under item (c) above, the term "amendment" means any instrument that purports to alter in any way any provision of or exhibit to this Easement, which includes Deed Correction. Nothing in this paragraph shall be construed as requiring Grantee or Gunnison County to agree to any particular proposed amendment."

7. The following language will be included in a section describing "Transfer of Easement" or similarly titled section:

"This Easement is transferable by Grantee, provided that (i) the conservation purposes which the contribution was originally intended to advance continue to be carried out; (ii) the transfer is restricted

to an organization that, at the time of the transfer, is a qualified organization under I.R.C. § 170(h) and authorized to hold conservation easements under C.R.S. §38-30.5-101, *et seq*. and C.R.S. §12-61-724; and (iii) the qualified organization agrees to assume the responsibility imposed on Grantee by this Deed; and (iv) the transferee is approved in writing by Gunnison County in its sole discretion. Grantee shall provide Gunnison County with a written request to assign the Easement at least forty-five (45) days prior to the date proposed for the assignment transaction. Grantee shall notify Grantor in advance of any proposed transfers. If Grantee ever ceases to exist, or Gunnison County fails to approve a transferee as described below, a court with jurisdiction is authorized to transfer this Easement pursuant to (i), (ii), (iii) and (iv) above."

And further:

"Gunnison County shall have the right to require Grantee to assign its rights and obligations under this Easement to a different organization if Grantee ceases to exist; is unable or unqualified to enforce the terms and provisions of this Easement; or is unable to effectively monitor the Property for compliance with this Easement at least once every calendar year. Prior to any assignment under this Section, Gunnison County shall consult with Grantee and provide Grantee an opportunity to address Gunnison County's concerns. If Gunnison County's concerns are not addressed to its satisfaction, Gunnison County may require that Grantee assign this Easement to an organization designated by Gunnison County that complies with (i), (ii), and (iii) above. In the case that Grantee ceases to exist, Gunnison County shall transfer the Easement itself. "

And further:

"If Grantee desires to transfer this Easement to a qualified organization having similar purposes as Grantee, but Gunnison County has refused to approve the transfer, a court with jurisdiction shall transfer this Easement to another qualified organization having similar purposes that agrees to assume the responsibility imposed on Grantee by this Easement, provided that Grantor and Gunnison County shall have adequate notice of and an opportunity to participate in the court proceeding leading to the court's decision on the matter. "

And further:

"Grantee and Gunnison County shall provide notice to and consult with Grantor prior to any assignment or transfer of this Easement. Upon compliance with the applicable portions of this Section, the Parties shall record an instrument completing the assignment in the records of the county or counties in which

the Property is located. Assignment of the Easement shall not be construed as affecting the Easement's perpetual duration and shall not affect the Easement's priority against any intervening liens, mortgages, easements, or other encumbrances."

8. The following language will be included in a section describing "Condemnation" or similarly titled section:

"Grantor shall notify Grantee immediately of any communication or notice received concerning any proposed taking or condemnation affecting the Property, and Grantee shall notify Gunnison County."

And further:

"If the Property or any part thereof or interest therein is sold or conveyed to a condemning authority under threat of condemnation or taken through condemnation or other involuntary conversion, all expenses reasonably incurred by Grantor, Grantee, and Gunnison County in connection with the taking or in lieu purchase shall be paid out first out of the amount recovered, and Grantee shall be entitled to compensation determined as provided in Section 17 (Compensation upon Condemnation, Termination, or Extinguishment) of this Deed."

9. The following language will be included in a section describing "Termination or Extinguishment of Easement" or similarly titled section:

"Except as provided in Section 15 (Condemnation) of this Deed, this Easement or any part hereof may only be terminated or extinguished by judicial proceedings in a court of competent jurisdiction. The only ground upon which this Easement can be terminated or extinguished is the total loss of all Conservation Values. If termination or extinguishment occurs, Grantee shall notify Gunnison County. Grantee and Gunnison County shall be entitled to compensation determined as provided in Section 17 (Compensation upon Condemnation, Termination, or Extinguishment) of this Deed."

10. The following language will be included in a section describing "Compensation upon Condemnation, Termination, or Extinguishment" or similarly titled section:

[Insert only if the GVLPB contributed to the conservation easement purchase]:

"If the Property is condemned, in whole or in part, pursuant to Section 15 (Condemnation) or if this Easement is terminated or extinguished pursuant to Section 16 (Termination or Extinguishment of Easement), Grantee and Gunnison County shall be entitled to a share of the proceeds of such action at least equal to the Proportionate Share of the full fair market value of the Property unrestricted by this

Easement pursuant to Treasury Regulation § 1.170A-14(g)(6)(ii). Grantor shall not voluntarily accept less than full fair market value of the affected Property unrestricted by this Easement without Grantee's approval."

"The allocation of the Proportionate Share between Grantee and Gunnison County will be as follows: (a) to Grantee or its designee, N/A percent of the Proportionate Share and (b) to Gunnison County N/A percent of the Proportionate Share. Until such time as Grantee and Gunnison County receive the Proportionate Share from Grantor or Grantor's successor or assign, Grantee and Gunnison County each have a lien against the Property for the amount of the Proportionate Share due each of them. If proceeds from termination, extinguishment, or condemnation are paid directly to Grantee, Grantee must reimburse Gunnison County for the amount of the Proportionate Share due to Gunnison County."

[Insert only if the GVLPB contributed to transaction costs]:

"Gunnison County shall be entitled to reimbursement of all transaction costs paid by a GVLPF grant if the Easement is terminated or extinguished in whole. If the Easement is terminated or extinguished in part, Gunnison County shall be entitled to reimbursement of a proportion of the transaction costs it contributed; such proportion calculated as a fraction, the numerator of which is the number of acres terminated or extinguished and the denominator of which is the total number of acres of the Easement. Reimbursement is provided by Grantor."

11. The following language will be included in a section describing "No Merger, Abandonment, Release, or Adverse Possession" or similarly titled section:

"Should Grantee in the future own all or a portion of the fee interest in the Property, Grantee as successor in title to Grantor, shall observe and be bound by the obligations of Grantor and the restrictions imposed on the Property by this Deed. In addition, this Easement shall not merge with the fee title without the prior written approval of Grantor and Gunnison County. As a condition of such approval, Gunnison County may require that Grantee first transfer either the Deed or the fee title to another qualified organization consistent with Section 12 (Transfer of Easement) above. In the event Grantee acquires fee title to the Property without Grantee's prior knowledge (e.g. a bequest of fee title by will), upon its learning of such conveyance, Grantee shall promptly provide notice of the same to Gunnison County, and Gunnison County may require that Grantee transfer this Deed or the fee title to another qualified organization consistent with Section 12 (Transfer of Easement) above. The Easement

shall not be extinguished, in whole or in part, through the legal doctrine of merger in view of the public interest in its enforcement. This Easement cannot be abandoned, released, or affected by adverse possession."

12. The following language will be included in a section describing "Perpetual Duration" or similarly titled section:

"This Easement shall be a servitude running with the land in perpetuity. The provisions of this Deed that apply to either Party shall also apply to their respective agents, heirs, executors, administrators, assigns, and all other successors as their interests may appear. Notwithstanding the foregoing, each party's rights and obligations under the Easement created by this Deed shall terminate (as to such party, but not as to such party's successor, who shall be bound as provided herein) upon a transfer of the party's entire interest in this Easement or the Property (provided that Gunnison County has consented to a transfer of this Easement by Grantee pursuant to Section 12 (Transfer of Easement) herein), except that liability of such transferring party for act or omissions occurring prior to such transfer shall survive the transfer."

13. The following language will be included in a section describing "Written Notices" or similarly titled section:

To Gunnison County: Board of County Commissioners
200 E. Virginia Ave.
Gunnison, CO 81230

14. The following language will be included in a section describing "No Third Party Enforcement" or similarly titled section:

"This Deed is entered into by and between Grantor and Grantee, and does not create rights or responsibilities for the enforcement of its terms in any third parties beyond Grantor, Grantee, and Gunnison County."

Exhibit B- "Wildcat Ranch Conservation Easement" Project Summary

The Wildcat Ranch Conservation Easement preserves open space, wildlife habitat, wetland areas, agricultural lands, and protects the headwaters of Wildcat Gulch on 166 acres near Powderhorn in Gunnison County. The property is visible to the general public from adjacent public lands and from seasonal county and Bureau of Land Management roads. In addition to protecting scenic open space for the general public, preservation of the property will continue to provide range resources for livestock and wildlife, including Gunnison Sage-grouse. All of the property lies within designated Gunnison sage-grouse habitat.

The Wildcat Ranch Conservation Easement protects the entirety of the property and prohibits future subdivision. Water rights are tied to the land through the terms of the conservation easement and mineral rights are retired into the easement. The landowners are donating 100% of the easement value. The Land Preservation Funds constitute 28% of the project value. The Wildcat Ranch Conservation Easement illustrates the continued commitment of private agricultural landowners to conserve the natural resources of Gunnison County.

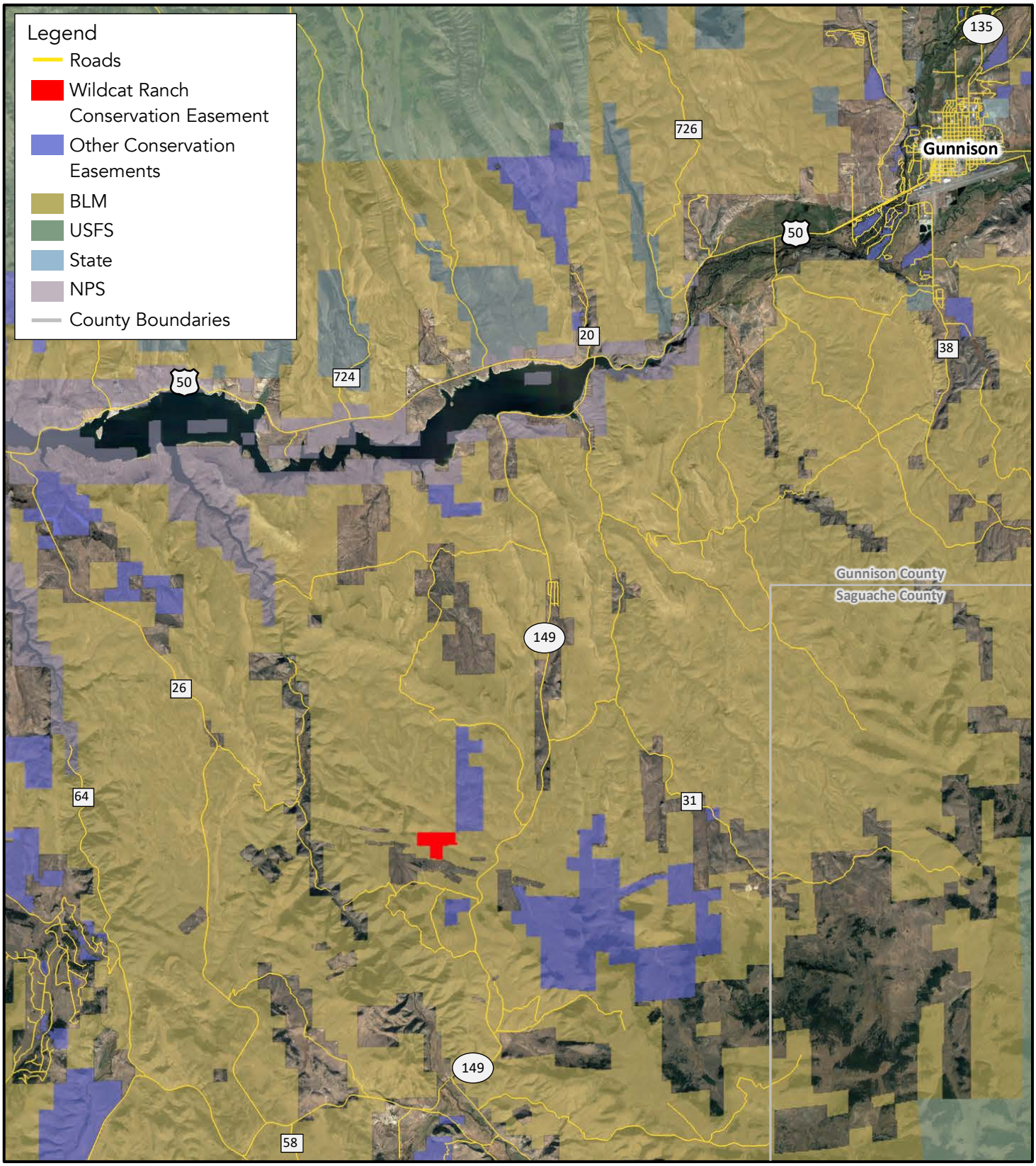
No material changes have been made to the project since the grant was awarded by the Gunnison Valley Land Preservation Board.

Exhibit C- "Wildcat Ranch Conservation Easement" Budget

Project Activities:	*Land Pres Funding*
Land Trust Admin Fee	7,500
Land Trust Stewardship Fee	32,571
GRCL Project Fee	18,000
Appraisal	25,000
Baseline Report	4,500
Water Rights Report	2,000
Title Insurance, Closing	2,500
Legal Fees	3,000
State Fee	2,400
Total	$97,471

Wildcat Ranch – Location Map

165.861 acres – Gunnison County



Preparer: Gunnison Ranchland Conservation Legacy Date: August 31, 2022

Data Source: Gunnison County (Roads, Tax Parcels, Conserved Lands); BLM Surface Management Agency (Public Lands). Public access should not be inferred from this map. This map is not a survey and should not be construed as one.

2 miles

N

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Memorandum of Understanding; Gunnison County and U

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

The purpose of this MOU is to document the cooperation between the parties to elicit the County to become a cooperating agency with the U.S. Forest Service, for the purpose of preparing a revised Forest Plan and EIS.

Fiscal Impact:

Submitted by: Melanie Bollig **Submitter's Email Address:** mbollig@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ◉ Required ○ Not Required

Comments:
Appears legally sufficient, although CAO normally would advise that we spell out the County's areas of expertise in such agreements. MRH

Reveiwed by: GUNCOUNTY1\mhoyt Discharge Date: 9/14/2022 Certificate of Insurance Required

Yes ○ No ◉

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/14/2022

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 5

Agenda Date: 9/20/2022

Revised April 2015

FS Agreement No. 22-MU-11020400-058

Cooperator Agreement No. _____

MEMORANDUM OF UNDERSTANDING
Between
GUNNISON, COUNTY OF
And The
USDA, FOREST SERVICE
GRAND MESA, UNCOMPAHGRE AND GUNNISON NATIONAL FORESTS

This MEMORANDUM OF UNDERSTANDING (MOU) is hereby made and entered into by and between Gunnison, County of, hereinafter referred to as "the County," and the United States Department of Agriculture (USDA), Forest Service, Grand Mesa, Uncompahgre and Gunnison National Forests (GMUG NF), , hereinafter referred to as the "U.S. Forest Service."

Background: As provided for by the National Environmental Policy Act (NEPA), as well as the 2012 Planning Rule (36 CFR 219), the U.S. Forest Service must prepare an Environmental Impact Statement (EIS) to revise the GMUG National Forests' Land Management Plan (Forest Plan). The EIS process is meant to inform both the U.S. Forest Service and the public about the environmental impacts of the plan revision before a final decision is made.

Title: Grand Mesa, Uncompahgre and Gunnison National Forests Plan Revision

I. PURPOSE: The purpose of this MOU is to document the cooperation between the parties to elicit the above County to become a cooperating agency, with the U.S. Forest Service acting as lead agency, for the purpose of preparing a revised Forest Plan and EIS. The U.S. Forest Service recognizes that the County has knowledge, experience and expertise with respect to environmental conditions to inform the proposed plan revision process as defined at 36 CFR 219, otherwise known as the 2012 Planning Rule. The County recognizes that the U.S. Forest Service has final decision-making authority regarding the scope of the analysis. In particular, the U.S. Forest Service is seeking assistance from the County to help provide knowledge and information that will help address management issues related to, but not limited to, land use plans, local social and economic conditions and natural resource management concerns related to range, roads, timber, wildlife, fire, recreation, land and water conservation. Additionally, the U.S. Forest Service invites the submittal of other information, data and comments from the County pertaining to the GMUG NF Plan revision process. The establishment of this MOU further promotes responsible, transparent and timely dialogue during the Plan revision analysis between the County and the GMUG NF in accordance with the following provisions.

II. STATEMENT OF MUTUAL BENEFIT AND INTERESTS:

The County has significant portions of the GMUG National Forests within its borders. It is in the interest of the County to provide information and expertise for use in the development of the revised Forest Plan, including the formulation and analysis of options/alternatives. As a cooperating agency, the County may assist in reviewing the components of the plan and the monitoring program/proposals as they relate to individual agency resources and jurisdiction.
The Forest Service has a mutual interest in incorporating information and expertise provided by the County for a complete analysis of impacts and formulation of a full spectrum of alternatives during the Forest Plan revision.
Through this cooperative effort, the U.S. Forest Service and the County will be more likely to develop a higher quality revised Forest Plan and gain a greater understanding of how the revised Forest Plan may impact or affect the associated ecological concerns of the County. Both parties will benefit through increased communication, sharing of information, and cooperation in implementing their respective missions as a part of the GMUG NF Plan revision process.

In consideration of the above premises, the parties agree as follows:

III. THE COUNTY SHALL:

A. Be identified as a cooperating agency for the revision of the Forest Plan coincident with the initiation of the formal environmental review process under the National Environmental Policy Act.
B. Designate a representative and an alternate to participate in the GMUG NF Forest plan revision process. Ensure that county designees are full-time or permanent part-time employees of the County (or their designated employee with authority to act on their behalf), acting in their official capacity (41 CFR 102-3.40(g)).
C. Provide the U.S. Forest Service with relevant existing ecological, social and economic resource information for the GMUG NF revision process.
D. Provide individual or collective comments on any aspect of the GMUG NF revision process.
E. Provide timely response to any reviews agreed upon by both the US Forest Service and the County.
F. Maintain the confidentiality of documents and deliberations during the period prior to public release of any NEPA documents, in order to implement the National Environmental Policy Act of 1969, 43 CFR 46.225(d)
G. Assist with public meetings and with distributing Forest Plan revision information and documents to the public as the parties agree.

IV. THE U.S. FOREST SERVICE SHALL:

A. Be the Lead Agency for the GMUG National Forests Forest Plan Revision.
B. Consider the County input in the development of issues, options and alternatives addressed in the Plan revision process.

C. Consider any appropriate county plans as part of the revision process.
D. Provide information and drafts to the County with adequate time for review. For products that will be released for an informal public comment period not required by NEPA, provide the County with such drafts two weeks prior to the public release; this early review would provide the County a longer review period. For products that will be released for a formal public comment period that is required by NEPA (the Proposed Plan/Draft EIS), provide the County with such drafts one month prior to the public release for a preliminary two-week review period; this early review would provide the County the opportunity to provide input that could be incorporated into the Draft EIS. The County would subsequently have the same 90-day comment period as the public.

V. IT IS MUTUALLY UNDERSTOOD AND AGREED BY AND BETWEEN THE PARTIES THAT:

A. PRINCIPAL CONTACTS. Individuals listed below are authorized to act in their respective areas for matters related to this agreement.

Principal Cooperator Contacts:

Cooperator Program Contact	Cooperator Administrative Contact
Name: Matthew Birnie Address: 200 E. Virginia County Courthouse, 2nd floor City, State, Zip: Gunnison, CO 81230 Telephone: 970-641-0248 Email: mbirnie@gunnisoncounty.org	Name: Melanie Bollig Address: 200 E. Virginia County Courthouse, 2nd floor City, State, Zip: Gunnison, CO 81230 Telephone: 970-641-7600 Email: mbollig@gunnisoncounty.org

Principal U.S. Forest Service Contacts:

U.S. Forest Service Program Manager Contact	U.S. Forest Service Administrative Contact
Name: Samantha Staley Address: 2250 Main St. City, State, Zip: Delta, CO 81416 Telephone: 970-852-9812 FAX: 970-874-6686 Email: samanthajstaley@usda.gov	Name: Merna Fehlmann Address: 2250 Main St. City, State, Zip: Delta, CO 81416 Telephone: 970-874-6606 FAX: 970-874-6686 Email: Merna.fehlmann@usda.gov

B. NOTICES. Any communications affecting the operations covered by this agreement given by the U.S. Forest Service or the County is sufficient only if in writing and delivered in person, mailed, or transmitted electronically by e-mail or fax, as follows:

To the U.S. Forest Service Program Manager, at the address specified in the MOU.

To County Principal Contact , at the County's address shown in the MOU or such other address designated within the MOU.

Notices are effective when delivered in accordance with this provision, or on the effective date of the notice, whichever is later.

C. PARTICIPATION IN SIMILAR ACTIVITIES. This MOU in no way restricts the U.S. Forest Service or the County from participating in similar activities with other public or private agencies, organizations, and individuals.

D. ENDORSEMENT. Any of the County's contributions made under this MOU do not by direct reference or implication convey U.S. Forest Service endorsement of products or activities.

E. NONBINDING AGREEMENT. This MOU creates no right, benefit, or trust responsibility, substantive or procedural, enforceable by law or equity. The parties shall manage their respective resources and activities in a separate, coordinated and mutually beneficial manner to meet the purpose(s) of this MOU. Nothing in this MOU authorizes any of the parties to obligate or transfer anything of value.

Specific, prospective projects or activities that involve the transfer of funds, services, property, and/or anything of value to a party requires the execution of separate agreements and are contingent upon numerous factors, including, as applicable, but not limited to: agency availability of appropriated funds and other resources; cooperator availability of funds and other resources; agency and cooperator administrative and legal requirements (including agency authorization by statute); etc. This MOU neither provides, nor meets these criteria. If the parties elect to enter into an obligation agreement that involves the transfer of funds, services, property, and/or anything of value to a party, then the applicable criteria must be met. Additionally, under a prospective agreement, each party operates under its own laws, regulations, and/or policies, and any Forest Service obligation is subject to the availability of appropriated funds and other resources. The negotiation, execution, and administration of these prospective agreements must comply with all applicable law.

Nothing in this MOU is intended to alter, limit, or expand the agencies' statutory and regulatory authority.

F. MEMBERS OF U.S. CONGRESS. Pursuant to 41 U.S.C. 22, no U.S. member of, or U.S. delegate to, Congress shall be admitted to any share or part of this agreement, or benefits that may arise therefrom, either directly or indirectly.

G. FREEDOM OF INFORMATION ACT (FOIA). Public access to MOU or agreement records must not be limited, except when such records must be kept confidential and would have been exempted from disclosure pursuant to Freedom of Information regulations (5 U.S.C. 552).

H. TEXT MESSAGING WHILE DRIVING. In accordance with Executive Order (EO) 13513, "Federal Leadership on Reducing Text Messaging While Driving," any and all text messaging by Federal employees is banned: a) while driving a Government owned vehicle (GOV) or driving a privately owned vehicle (POV) while on official Government business; or b) using any electronic equipment supplied by the Government when driving any vehicle at any time. All cooperators, their employees, volunteers, and contractors are encouraged to adopt and enforce policies that ban text messaging when driving company owned, leased or rented vehicles, POVs or GOVs when driving while on official Government business or when performing any work for or on behalf of the Government.

I. TRIBAL EMPLOYMENT RIGHTS ORDINANCE (TERO) The U.S. Forest Service recognizes and honors the applicability of the Tribal laws and ordinances developed under the authority of the Indian Self-Determination and Educational Assistance Act of 1975 (PL 93-638).

J. TERMINATION. Any of the parties, in writing, may terminate this MOU in whole, or in part, at any time before the date of expiration.

K. DEBARMENT AND SUSPENSION. The County shall immediately inform the U.S. Forest Service if they or any of their principals are presently excluded, debarred, or suspended from entering into covered transactions with the federal government according to the terms of 2 CFR Part 180. Additionally, should the County or any of their principals receive a transmittal letter or other official Federal notice of debarment or suspension, then they shall notify the U.S. Forest Service without undue delay. This applies whether the exclusion, debarment, or suspension is voluntary or involuntary.

L. MODIFICATIONS. Modifications within the scope of this MOU must be made by mutual consent of the parties, by the issuance of a written modification signed and dated by all properly authorized, signatory officials, prior to any changes being performed. Requests for modification should be made, in writing, at least 30 days prior to implementation of the requested change.

M. COMMENCEMENT/EXPIRATION DATE. This MOU is executed as of the date of the last signature and is effective through five years or at the end of the Forest Plan revision process, unless extended by an executed modification, signed and dated by all properly authorized, signatory officials. at which time it will expire.

N. AUTHORIZED REPRESENTATIVES. By signature below, each party certifies that the individuals listed in this document as representatives of the individual

parties are authorized to act in their respective areas for matters related to this MOU.

In witness whereof, the parties hereto have executed this MOU as of the last date written below.

, Date
Gunnison County

CHAD STEWART, Forest Supervisor Date
U.S. Forest Service, Grand Mesa, Uncompahgre &
Gunnison National Forests

The authority and format of this agreement have been reviewed and approved for signature.

Merna Fehlmann Date
U.S. Forest Service Grants Management Specialist

Burden Statement

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0217. The time required to complete this information collection is estimated to average 3 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Board of County Commissioners Letter to President

Action Requested: Discussion

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

For your review, a copy of the letter to be mailed to President Biden, support the CORE Act and expressing the viewpoint of Gunnison County. Those in the cc list will be emailed a copy as well.

Fiscal Impact:

Submitted by: Melanie Bollig **Submitter's Email Address:** mbollig@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ○ Required ◉ Not Required

Comments:

Reveiwed by: Discharge Date: Certificate of Insurance Required

Yes ○ No ○

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbollig Discharge Date: 9/16/2022

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 5

Agenda Date: 9/20/2022

Revised April 2015

Gunnison County
COLORADO

Gunnison County Board of County Commissioners
Phone: (970) 641–0248 • Fax: (970) 641–3061
Email: bocc@gunnisoncounty.org • www.GunnisonCounty.org

September 16, 2022

President Joe Biden
1600 Pennsylvania Ave
Washington DC 20500

Dear President Biden,

The Gunnison County Board of County Commissioners writes to you to share our strong support for the recent request you received from Colorado's congressional leadership and the Governor of Colorado to find a path forward for the designation of the Camp Hale - Continental Divide National Monument and for the protection of Colorado's Thompson Divide through a Federal Lands Policy and Management Act administrative mineral withdrawal. Senator Bennet, Senator Hickenlooper, Congressman Neguse and Governor Polis have listened to and continue to advocate for the overwhelming support that sensible and thoughtful public lands protections have for our communities, our economy and the natural landscapes of these truly iconic places. For more than a decade, Coloradans have worked to make these proposals find common ground among many interested parties and stakeholders.

Gunnison County has supported the CORE Act and all provisions contained in the proposed legislation. While we will continue to do everything within our ability to advance these balanced and reasonable protections we see the time has come to ask for your assistance to move as many of these measures forward today as possible. Specifically, we feel the Camp Hale and the Tenmile Range portion of the Continental Divide deserves a designation that will serve to protect the natural beauty and history of this area and is worthy of National Monument status.

The Thompson Divide is currently an incredibly productive landscape for ranching, sporting and recreation opportunities as well as having an incredible and intact ecological function. Gunnison County supports and requests a 20-year administrative withdrawal through the Federal Land Policy and Management Act of lands included in the Thompson Divide (Title III of the CORE Act, S.173). An administrative withdrawal would allow for additional time to pass the CORE Act and have it signed into law. An administrative mineral withdrawal will protect this area as well as the Mt. Emmons area that is so important to our community and the Town of Crested Butte, in northern Gunnison County. The citizens of Gunnison County have sought a permanent mineral withdrawal for the Mt Emmons area for decades.

We support any measures that can be taken to enshrine as many public lands protections as possible in support of the goals of the CORE Act that fall within the Grand Mesa, Uncompahgre and Gunnison

National Forest by using the upcoming U.S. Forest Service Forest Plan revision and other administrative tools. We would also ask that this upcoming plan reflect our counties priorities on ensuring climate change is addressed in the final plan. Gunnison County's long-standing position regarding the Gunnison, Grand Mesa, and Uncompahgre National Forest is that the USFS should produce a final forest plan that reflects the consensus designations included in the CORE Act, in addition to the consensus designations we have long engaged with Sen. Bennet's office on through the Gunnison Public Lands Initiative. The preferred alternative in the final plan should include the proposed Wilderness additions, new Wilderness areas, and proposed special management areas.

Finally, immediate steps should be taken to ensure that the Bureau of Reclamation upholds its long-standing commitment to obtain 26 miles of class 1 public fishing easements on the Gunnison River above Blue Mesa Reservoir, which was lost when the Aspinall Unit was created. Appropriate protections for lands identified in the CORE Act as part of the Curecanti National Recreation Area that will be managed in the interim by the U.S. Forest Service should be incorporated, where appropriate, into the GMUG Forest Plan Revision currently underway. This is a critical part of the CORE Act for our community and we ask that this measure be implemented as a priority by this administration in order to fulfill this long-standing commitment the federal government made to our community and sportsmen.

In closing, we wish to thank you for your leadership and action to protect our public lands. From those of us lucky enough to call these wild places home to the interest of every American who owns these public lands we know that protecting them for future generations is a goal we should all be able to agree on. We welcome you to come see these amazing landscapes full of natural wonders and amazing history in person-we would be honored to host you in Colorado.

Sincerely,

Jonathan Houck, Chairperson | Liz Smith, Commissioner | Roland Mason, Commissioner

cc:
The Honorable Deb Haaland, Secretary, U.S. Department of Interior
The Honorable Thomas Vilsack, Secretary, U.S. Department of Agriculture
The Honorable Michael Bennet, U.S. Senator for Colorado
The Honorable John Hickenlooper, U.S. Senator for Colorado
The Honorable Jared Polis, Governor of Colorado
The Honorable Joe Neguse, U.S. Congressman for Colorado

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Appointment, Commissioner Designate/ Voting Member

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

The BOCC needs to designate their voting member to the CCI Legislative Committee by Friday, Sept 30th. This individual will vote during the Friday, Oct 7th Legislative Committee meeting to determine CCI's legislative priorities for 2023

Fiscal Impact:

Submitted by: Melanie Bollig **Submitter's Email Address:** mbollig@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ○ Required ◉ Not Required

Comments:

Reveiwed by: Discharge Date: Certificate of Insurance Required

Yes ○ No ○

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/13/2022

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 5

Agenda Date: 9/20/2022

Revised April 2015

COLORADO COUNTIES, INC.
Educate · Advocate · Empower

Legislative Committee
Commissioner Designation Form

Each Board of County Commissioners must designate a commissioner to serve on CCI's Legislative Committee to vote on the 2023 Legislative Priorities.

Declaration of Designee:

The BOCC appoints Commissioner _____ to serve
(First & Last Name)

on CCI's Legislative Committee on behalf of _____ county.
(County Name)

Our Legislative Committee Designee **will attend** the October 7 meeting:
Check One:

_____ In Person _____ Virtually

Declaration of Alternate:

In the event our designee is no longer able to participate in this meeting; we designate the

Commissioner _____ as alternate
(First & Last Name)

If necessary, our alternate will attend the October 7 meeting:
Check One:

_____ In Person _____ Virtually

Certification by the BOCC Chair:

Signed: _____
Board Chair

Date: _____

Please return or send questions to Kristin Dunn
kdunn@ccionline.org | 303 861-4076
Due: Friday, September 30, 2022

MEMORANDUM

To: Boards of County Commissioners & County Staff

From: Gini Pingenot & Kristin Dunn, CCI

Date: September 1, 2022

Subject: Legislative Committee Meeting Notice & Attendance

CCI's Legislative Committee convenes to adopt commissioner submitted legislative proposals as the following year's legislative agenda. This meeting will occur on Friday, October 7, 2022 from 10:00 AM – 2 PM.

Each county must appoint a designee and alternate to the Legislative Committee who is responsible for voting to adopt legislative proposals as a CCI legislative priority for the following 2023 legislative session. Ideally, this Commissioner has participated in at least one previous meeting and are aware of the pros and cons of each proposal. Prior to this meeting, CCI encourages all counties to consider which 6-8 proposals their BOCC would like to see adopted This designation must be a commissioner (it cannot be county staff), must be made each year and is separate from a proxy to a Steering Committee meeting.

Please use this form to assign your designee and alternate by Friday, September 30 and submit to Kristin Dunn at kdunn@ccionline.org. For questions, please reach out to Kristin Dunn at either kdunn@ccionline.org or 303 861-4076.

CCI Bylaws, Article V: Voting Privileges

Section 5. Legislative Committee Voting – Designation of Temporary Alternate Representative. Any Member of the Legislative Committee may designate a temporary alternate representative to serve as a Member of the Legislative Committee, provided:

1. the Member designates the alternate in writing to the chair or Executive Director, or his/her designee; and
2. the alternate is a county commissioner from that representative's county, or the mayor, or a Council Member from a city and county

CCI Bylaws, Article XI: Committees & Sections

Section 5. Legislative Committee.

1. The Legislative Committee is hereby created to develop proposed policy statements for consideration by the Membership and develop and adopt priorities for the legislative agenda of the organization. The Legislative Committee shall submit a written report to the Corporation office for Membership consideration.
2. The Legislative Committee shall consist of one county commissioner from each Member, in the case of a City and County, the Mayor, or a Council Member.
3. The president shall chair meetings of the Legislative Committee, which shall be held at the call of the president or at the request of any five Members. If the president has not appointed his or her county's representative to the Legislative Committee, he or she shall not be eligible to vote in matters before the Legislative Committee. All Legislative Committee meetings are open to all county officials.
4. To constitute a quorum for the transaction of business at any Legislative Committee meeting, at least one half of the representatives on the Committee, or their temporary alternate representative, must be present. A majority vote of representatives present, and voting shall be required for action.

Melanie Bollig

Subject: FW: CCI Legislative Committee Designee
Attachments: OutlookEmoji-GC_Logo_SMa06233b5-9082-454a-b806-1ee39abde727.png; image003.png; Memo.2023 Legislative Committee.docx; Designation Form.2023 Legislative Committee.docx

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From: Kristin Dunn <kdunn@ccionline.org>
Sent: Thursday, September 1, 2022 9:21 AM
To: Kristin Dunn
Subject: CCI Legislative Committee Designee

[EXTERNAL SENDER - USE CAUTION]

Good Morning Commissioners!

Attached is information on the upcoming CCI Legislative Committee meeting a well as a request for the designation of your county's representative to the 2022 committee.

CCI Legislative Committee
Friday, October 7
10 a.m. – 2 p.m.
CCI offices, 800 N Grant Street, 5th Floor, Denver, CO 80203

The CCI Legislative Committee convenes to adopt the issues that will become CCI legislative priorities in the upcoming session. This meeting is immediately followed by a membership meeting in which the full membership affirms the work of the Legislative Committee. For this Legislative Committee meeting, the CCI Bylaws require that each county/member appoint one *commissioner* representative to serve and cast that county's vote. Please complete the attached designation of your county's representative and return it to my attention at kdunn@ccionline.org no later than **Friday, September 30**.

We hope that you will be able to join and participate in this meeting in-person, but an online option will be made available at a later date for those of you who wish to participate virtually.

Please don't hesitate to reach out to me at kdunn@ccionline.org or 303.861.4076 with any questions or concerns you may have.

Looking forward to seeing many of you soon!
Kristin

Kristin Dunn
Deputy Director
Colorado Counties, Inc.
800 Grant Street, Suite 500
Denver, CO 80203
303.861.4076 (o)
303.503.7721 (c)
www.ccionline.org

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Gunnison County Boards and Commissions; Two (2) Ou

Action Requested: Motion

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

For your review, the four initial applications and a letter from Marlene Crosby, given to each of the Commissioners the day of her interview.

Fiscal Impact:

Submitted by: Melanie Bollig **Submitter's Email Address:** mbollig@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ○ Required ◉ Not Required

Comments:

Reveiwed by: Discharge Date: Certificate of Insurance Required

Yes ○ No ○

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/16/2022

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 5

Agenda Date: 9/20/2022

Revised April 2015

Gunnison Board of County Commissioners
200 E Virginia Ave
Gunnison, Colorado 81230

and

Gunnison Cemetery District Board
PO Box 7079
Gunnison, Colorado 81230

August 28, 2022

Dear Gunnison County Commissioners and Gunnison Cemetery District Board,

Please accept this letter of interest to be appointed to the Gunnison Cemetery District Board. I am Shary Templeton, now retired, but worked for Gunnison County for 25 years in a variety of departments ending my tenure as the Director of the Gunnison County Housing Authority. I graduated from Western State College now Western Colorado University and have been in Gunnison all of my adult life.

I have a strong interest in cemeteries. My husband, Mark Templeton, who just deceased in June, 2022 was on the Gunnison Cemetery District Board for several years. My grandfather Aubrey Maben was a Mortician in Kansas. I grew up in his workshop, at his funeral services and in our family cemetery. Mark and I often sought out grave sites in small mining towns in Colorado and indeed on numerous vacations to California, Kansas and New Mexico. It was interesting to us to research historic figures and then find their graves.

It would be my honor to replace my husband, Mark Templeton, on this Board and serve Gunnison County in this capacity. He very much enjoyed working with the Cemetery Board. I have extensive board experience on both the local and state level. Most of those board appointments were housing related Federal Home Loan Bank, Colorado Habitat for Humanity and Housing Authority in two counties. I know Rita, CJ and Camille and John. I would be an easy addition to their already excellent overseeing of our county cemeteries and would be happy to assist in any way they saw fit.

It is important to honor our friends and family in life and also in death. These final resting places matter and give so much solace to those of us who are still living and remembering our loved ones who have passed, with respect and enthusiasm. I am hopeful that you will appoint me to the Gunnison Cemetery District Board and I can work alongside the existing thoughtful and committed board members. If you need anything further from me, or want to ask questions don't hesitate to call.

Thank you for your time in this matter,

Shary Templeton

Respectfully submitted by,
Shary Templeton
10 Floresta Street
Gunnison, Colorado 81230
970-641-6371

Shary Templeton
10 Floresta Street
Gunnison, Colorado 81230

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Received
County Administration
8-31-2022

Gunnison Board of County Commissioners
200 E Virginia Ave
Gunnison, Colorado 81230

81230-224800

Melanie Bollig

From: noreply@civicplus.com
Sent: Friday, August 26, 2022 4:22 PM
To: BOCC
Subject: Online Form Submittal: Boards and Commissions Application

Follow Up Flag: Follow up
Flag Status: Flagged

[EXTERNAL SENDER - USE CAUTION]

Boards and Commissions Application

Board/Commission or position applying for:	Cemetery District Board
First and Last Name	Candi Borah
Address	PO Box 1421
City	Gunnison
Phone	9706412517
Email Address	bocandi@live.com
Why would you like to serve on this Board or Commission?	Honorable County Commissioners, I am a native of Gunnison. My father was Tracy Borah, who coached football, wrestling, and was athletic director and a professor of physical education from 1956-1985 at Western State College now Western Colorado University.. I taught elementary school for 30 years and now am retired. I taught 22 of my years here in Gunnison, It is a privilege to live in Gunnison. I wish to continue to give to this community that has given me so much. I believe being on the Cemetery District Board would allow for me to give back to this community.It would be a honor to sit on this board and keep the cemetery a place where we honor those from Gunnison. I would appreciate your consideration for me to serve on Cemetery District Board. Sincerely, Candi Borah

Field not completed.

Additional Comments

Email not displaying correctly? View it in your browser.

Melanie Bollig

From: noreply@civicplus.com
Sent: Tuesday, August 30, 2022 7:30 AM
To: BOCC
Subject: Online Form Submittal: Boards and Commissions Application

[EXTERNAL SENDER - USE CAUTION]

Boards and Commissions Application

Board/Commission or position applying for:	Cemetery District Board
First and Last Name	Melody Roper
Address	2499 County Road 10
City	Gunnison
Phone	970-275-2087
Email Address	melodyroper@outlook.com
Why would you like to serve on this Board or Commission?	I feel I could contribute to the continued success and growth of the cemetery. I have very fond memories as a child going to the Gunnison cemetery for the Memorial Day service. My father was a Korean war veteran, on Memorial Day he would dress up in his uniform and present the wreath for his fellow Korean veterans. I was very proud of him and of the Gunnison cemetery. My father is now resting at the Gunnison cemetery. The cemetery holds a large part of the history of my life, I would like to be involved in helping to maintain this for myself and my fellow men and women.
Additional Comments	*Field not completed.*

Email not displaying correctly? View it in your browser.

Melanie Bollig

From: noreply@civicplus.com
Sent: Monday, August 29, 2022 8:14 PM
To: BOCC
Subject: Online Form Submittal: Boards and Commissions Application

[EXTERNAL SENDER - USE CAUTION]

Boards and Commissions Application

Board/Commission or position applying for:	Cemetery District Board
First and Last Name	Marlene Crosby
Address	309 Cactus Hill Drive
City	Gunnison
Phone	9702098825
Email Address	d_m_crosby@q.com
Why would you like to serve on this Board or Commission?	Cemeteries are important to the communities they serve. They need to be run as a business, but members of the Board and the staff must be competent and compassionate. My first connection with the cemetery was when my dad died in 1954. My mother and my sister are both buried there. I go to the cemetery multiple times during the year to decorate graves. The history is important to me. For many years it was an Masonic/Oddfellow Cemetery. I have been a Rebekah (part of the Oddfellows) for 55 years. I would very much like to be a part of this Board and understand the needs and restraints as the Gunnison Rising Development encircles it.
Additional Comments	*Field not completed.*

Email not displaying correctly? View it in your browser.

September 11, 2022

Board of County Commissioners
200 East Virginia
Gunnison, CO 81230

Dear Commissioners:

For many years I have worked for the citizens of Gunnison County. As I started to think about retirement I began to look at Boards and Commissions that provide service to the residents, but that would not have any conflict with my previous position.

I was going to apply for the Cemetery Board when the last opening announcement was posted, but I spoke with Camille Besse and she was very interested in continuing on the Board, and since she had been on the Board for over a decade I thought the stability and her knowledge of the operations was important.

As I told you in my submittal, my family is buried at the cemetery, and I have an interest because of my long term affiliation with the Odd Fellow/Rebekah fraternal organization. I also have interest in the other cemeteries in our county that are not part of the Cemetery District. I will work to learn more about them.

I feel my skill set would be of value to the Cemetery Board. I have experience in preparing and managing budgets, and working with customers and employees. I also have experience with the type of equipment and grounds maintenance that needs to be done.

I am very interested in preserving the tranquility and the peaceful place that the cemetery offers for grieving families. I think there will be challenges from the development that will surround the area. Possible impacts on water availability and some threats of vandalism and or noise. I would like to work to make sure it does not change in nature.

Thank you for considering me for this position.

Sincerely,

Marlene D. Crosby

Marlene D. Crosby
309 Cactus Hill Drive
Gunnison, CO 81230
970-209-8825