

**GUNNISON COUNTY BOARD OF COMMISSIONERS**  
**REGULAR MEETING AGENDA**

**DATE:** Tuesday, November 4, 2025

**Page 1 of 2**

**PLACE:** Board of County Commissioners' Meeting Room at the Gunnison County Courthouse  
(REMOTE OPTION BELOW)

**GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS REGULAR MEETING:**

8:30 am

- Call to Order; Agenda Review
- Minutes Approval
  1. October 21, 2025 Regular Meeting
- Scheduling
  1. 2026 Draft Gunnison County Holiday Calendar
  2. 2026 Draft BOCC Meeting Schedule
- 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. Acknowledgment of County Manager's Signature; Professional Services Agreement; Merrick & Company; Public Works; 11/4/2025 to 12/31/2025; \$6,306
  2. Contract; Routing # 26-HA3-XC-00043; MTF C400-006 (27236), Gunnison Co – Brush Creek Rd Int Proj; State of Colorado and Colorado Department of Transportation; Public Works; 10/9/2025 ; \$137,107
  3. Acknowledgment of County Manager's Signature; Gunnison County Deputy Chief Financial Officer Employment Agreement; Mark Rozman
  4. Intergovernmental Agreement to Disburse Colorado Opioid Abatement Council Grant Funds; Board of County Commissioners of Montrose County; Juvenile Services; 9/1/2025 to 12/31/2026; \$26,000
  5. Intergovernmental Agreement to Disburse Colorado Opioid Abatement Council Grant Funds; Board of County Commissioners of San Miguel County; Juvenile Services; 8/15/2025 to 12/31/2026; \$26,000
  6. Intergovernmental Agreement to Disburse Colorado Opioid Abatement Council Grant Funds; Board of Health of Silver Thread Public Health District; Juvenile Services; 9/1/2025 to 12/31/2026; \$16,000
  7. Acknowledgment of County Manager's Signature; Amendment to Lexis+ Subscription Agreement with Agreement Addendum; LexisNexis; Attorney's Office; 1/1/2026 to 12/31/2026; \$4,464
  8. Notice of Award; Title X; Colorado Department of Public Health and Environment (CDPHE); Health and Human Services; 7/1/2025 to 6/30/2025; \$131,582

8:35 am

- County Manager's Reports

8:40 am

- Amended and Restated Gunnison Valley Regional Transportation Authority Intergovernmental Agreement; City of Gunnison, Colorado, Town of Crested Butte, Colorado, Town of Mt. Crested Butte, Colorado

8:45 am

- Letter of Support; Valley Housing Fund's Application to the Affordable Housing Finance Fund Land Banking Program for the Gunnison Land Banking Project

8:50 am

- **Unscheduled Public Comment:** 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

*NOTE: This agenda is subject to change, including the addition of items up to 24 hours in advance or the deletion of items at any time. All times are approximate. The County Manager and Deputy County Manager's reports may include administrative items not listed. Regular Meetings, Public Hearings, and Special Meetings are recorded and **ACTION MAY BE TAKEN ON ANY ITEM**. Work Sessions are not recorded and formal action cannot be taken. For further information, contact the County Administration office at 641-0248. If special accommodations are necessary per ADA, contact 641-0248 or TTY 641-3061 prior to the meeting.*

**GUNNISON COUNTY BOARD OF COMMISSIONERS**  
**REGULAR MEETING AGENDA**

**DATE:** Tuesday, November 4, 2025

Page 2 of 2

**PLACE:** Board of County Commissioners' Meeting Room at the Gunnison County Courthouse  
(REMOTE OPTION BELOW)

**GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS WORK SESSION:**

9:30 am

- 2026 Gunnison County Budget Discussion
  1. Contract Service Agreements Applications
  2. Health and Human Services
  
- 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://gunnisoncounty-org.zoom.us/j/89798905619>

One tap mobile

+12532158782,,82753657556#,,,,\*471302# US (Tacoma)

+13462487799,,82753657556#,,,,\*471302# US (Houston)

**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

---

**Agenda Item:** Draft BOCC Minutes; 10/21/2025

---

**Action Requested:** Board of County Commissioners' Signature

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

Draft BOCC Minutes; 10/21/2025

**Fiscal Impact:**

**Submitted by:** Holly Perry

**Submitter's Email Address:** hperry@gunnisoncounty.org

---

**Finance Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

---

**County Attorney Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes  No

---

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/30/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 11/4/2025

---

**GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS  
REGULAR MEETING MINUTES  
October 21, 2025**

The October 21, 2025 meeting was held in the Board of County Commissioners' meeting room located at 200 E. Virginia Avenue, Gunnison, Colorado. Present, either in person or via Zoom, were:

Laura Puckett Daniels, Chairperson  
Elizabeth Smith, Vice-Chairperson  
Jonathan Houck, Commissioner  
Matthew Hoyt, County Attorney

Matthew Birnie, County Manager  
Holly Perry, Deputy County Clerk  
Others Present as Listed in Text

**GUNNISON COUNTY LOCAL LIQUOR LICENSING AUTHORITY MEETING:**

**CALL TO ORDER:** Commissioner Puckett Daniels called the meeting to order at 8:30 am.

**CONSENT AGENDA:** Moved by Commissioner Houck, seconded by Commissioner Smith to approve the consent agenda for the three alcohol beverage licenses as presented this morning. Motion carried unanimously.

1. Alcohol Beverage License #13-37843-0000; ND Enterprises LLC dba Crested Butte Country Club; 1/14/2026 to 1/14/2027
2. Alcohol Beverage License #03-14906; Almont FBF Holdings LLC dba Almont Resort; 9/29/2025 to 9/29/2026
3. Alcohol Beverage License #05-07972-0000; Gunnison Golf Club Inc dba Dos Rios Golf & Country Club; 12/31/2025 to 12/31/2026

**ADJOURN:** Commissioner Puckett Daniels adjourned the meeting of the Gunnison County Local Liquor Licensing Authority at 8:31 am.

**GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS REGULAR MEETING:**

**CALL TO ORDER:** Commissioner Puckett Daniels called the meeting to order at 8:31 am.

**AGENDA REVIEW:** There were no changes made to the agenda.

**MINUTES APPROVAL:** Moved by Commissioner Smith, seconded by Commissioner Houck to approve the minutes for October 7<sup>th</sup> and October 14<sup>th</sup> as amended per the discussion today. Motion carried unanimously.

1. October 7, 2025 Regular Meeting
2. October 14, 2025 Special Meeting

**SCHEDULING:** The Upcoming Meetings Schedule was discussed and updated.

**CONSENT AGENDA:** CM Birnie elected to pull consent agenda item number five for further discussion. Moved by Commissioner Houck, seconded by Commissioner Smith to approve the consent agenda with the exception of item number 5 which will be discussed separately. Motion carried unanimously.

1. Service Proposal Q-312246-1; Athena Health; Health and Human Services
2. Notice of Award; Grant No. L22AC00635-04; U.S. Department of Interior; Public Works; 9/23/2022 to 9/22/2027; \$30,000
3. Request for Applications 49960377; Elevating Prevention in Colorado (EPIC); Juvenile Services; 7/1/2026 to 6/30/2026; \$409,190.19
4. Intergovernmental Agreement for Fiscal year 2024 Safe Streets and Roads for All Grant; Town of Crested Butte; Public Works
5. **PULLED (see County Manager's Reports) - Memorandum of Understanding; Firehouse Replacement Project; City of Gunnison; 10/21/2025 to 10/20/2028**
6. Provider Agreement; RE1J School District; Juvenile Services; 9/8/2025 to 6/30/2026; \$69,000
7. Professional Services Agreement; Vector Airport Systems LLC; Gunnison-Crested Butte Regional Airport; 12/1/2025 to 11/30/2028; 19% of fees collected
8. Resolution; Adopting Landing Fees for General Aviation Aircraft at the Gunnison-Crested Butte Regional Airport
9. Amendment to Grooming Permit for County Road 12; Gunnison County Sno Trackers Snowmobile Club Inc; Public Works; 10/21/2025 to 5/31/2026

**COUNTY MANAGER'S REPORTS:**

1. PULLED FOR FURTHER DISCUSSION: Memorandum of Understanding; Firehouse Replacement Project; City of Gunnison; 10/21/2025 to 10/20/2028 – CM Birnie relayed the election is on November 4<sup>th</sup> and if the City wins their ballot measure, the sales agreement would need to be signed as soon as possible. He believed he already had delegated authority to sign real estate purchase transactions but wanted it acknowledged on the record for the City's benefit. Commissioner Houck confirmed both ballot measures would have to pass for this contract to be

issued. **Moved** by Commissioner Houck, seconded by Commissioner Smith to reaffirm the authority of the County Manager to sign off and deal with all of the contracts and agreements for the fire station, if that is to pass on the ballot. CA Hoyt clarified that includes both the property conveyance, the lease, and any other transactional documents necessary with the transfer. Motion carried unanimously. **Moved** by Commissioner Puckett Daniels, seconded by Commissioner Smith to approve the Memorandum of Understanding for the Firehouse Replacement Project between the City of Gunnison and Gunnison County. The motion was amended to include and to authorize the Chair's signature. Motion carried unanimously.

2. Work Session 10/28 – CM Birnie relayed that himself, Chief Finance Officer Melissa LaMonica, and all of the Assistant County Managers besides Assistant County Manager for Health, Human and Safety Services Joni Reynolds will be attending the International City-County Management Association (ICMA) National Conference in Florida next week and he is hoping to get coverage for the work session.
3. Deputy CFO – CM Birnie noted they did interviews last week for the Deputy Chief Finance Officer position and are making an offer today.

**FUNDING REQUEST; GUNNISON VALLEY REGIONAL TRANSPORTATION AUTHORITY (RTA); BRUSH CREEK ROUNDABOUT FUNDING:**

CM Birnie explained the Brush Creek Roundabout includes two bus stops and after going through the pricing with the engineers the expected cost of the bus stop elements reduced from \$700,000 to \$400,000 leaving the local match under \$100,000. He is requesting the RTA cover the local match. Commissioner Puckett Daniels confirmed the new bus stop locations will be more user friendly and safer than the existing ones. Commissioner Puckett Daniels then recommended having Assistant County Manager for Public Works Martin Schmidt attend the meeting to discuss the elements of the bus stops. Commissioner Houck then confirmed that the ask is a direct cost and does not include other items. **Moved** by Commissioner Houck, seconded by Commissioner Smith to approve the funding request letter to the Gunnison Valley Regional Transportation Authority concerning the Brush Creek Roundabout and authorize the signature of the full Board on the letter. Motion carried unanimously.

**VOUCHERS AND TRANSFERS APPROVAL:** Chief Finance Officer Melissa LaMonica presented the voucher approval report dated September 16, 2025 and the cash transfer authorization dated September 2025 for discussion and approval. **Moved** by Commissioner Houck, seconded by Commissioner Smith to approve the voucher report in the amount of \$7,279,694.51. Motion carried unanimously. **Moved** by Commissioner Houck, seconded by Commissioner Smith to approve the cash transfer in the amount of \$9,902,929.31. Motion carried unanimously.

**TREASURER'S MONTHLY REPORT:** County Treasurer Teresa Brown presented the September 2025 Treasurer's report and investment report as well as a quarterly interest report dated July to September 2025 for discussion and acceptance. **Moved** by Commissioner Houck, seconded by Commissioner Smith to accept the Treasurer's Report as presented this morning and to authorize the Chair's signature. Motion carried unanimously.

**UNSCHEDULED PUBLIC COMMENT:**

1. John Mlakar – Mr. Mlakar explained he has spoken to the Sheriff and Commissioner Puckett Daniels about accessing properties owned by the County with a UTV or ATV and explained the Sheriff began enforcing restrictions the last few days. Commissioner Puckett Daniels clarified she would be open to discussion about special areas, but she is not sure if she is in favor of them. She then explained they will not have a discussion due to not being on the agenda, but they will talk with each other and decide if there is interest in the Board pursuing this in the future.

**COMMISSIONER ITEMS:**

**Commissioner Smith:**

1. Supplemental Nutrition Assistance Program (SNAP) Benefits – Commissioner Smith stated they are having a lot of touch points in the community regarding the SNAP Benefits being on hold for the month of November. She explained the Food Pantry in Gunnison will be trying to expand hours and days the food pantry is open which increases the potential need for volunteers and having potential pop-up pantries. She then requested that Gunnison County to be the convener of the stakeholders and to do some messaging that the State is asking the local communities to do. CM Birnie explained they have been meeting regarding the situation, but there have been no definitive solutions yet. Commissioner Puckett Daniels asked if they could use some of the Board's remaining discretionary funds for the food pantry. Commissioner Houck noted leveraging the County's discretionary funds to incentivize other resources and recommend discussing this at the next Mayors and Managers Meeting.
2. Childcare – Commissioner Smith has had a couple meetings with Gunnison Valley Health (GVH) Director of Marketing & Communications Erica Rasmussen regarding the search for a new childcare provider for their facility. She also connected with former Routt County Commissioner Beth Melton who connected her to the nonprofit Executives Partnering to Invest in Children (EPIC) which has the capability to help employers establish childcare for employers.

3. Crystal River Steering Committee – Commissioner Smith had a meeting with Southern Rockies Restoration Director Hattie Johnson who is also one of the four co-chairs for the Crystal River Steering Committee. She stated they received \$100,000 from the Colorado River Water Conservation District Board for work and research to put a protection on peaking in-stream flows and to explore the Wild and Scenic opportunity. Lastly, she relayed that she and Director of Government Relations Zane Kessler have completed the draft Intergovernmental Agreement (IGA). CA Hoyt noted the IGA is germane due to current litigation.
4. Early Childhood Council (ECC) – Commissioner Smith attended a meeting to discuss OmniSalud and the freeze on the Colorado Child Care Assistance Program (CCAP).

**Commissioner Houck:**

1. River Mapping – Commissioner Houck and Assistant County Manager for Community and Economic Development Cathie Pagano attended this meeting in person last week and there will be continued work over the next year.
2. State Park Concept – Commissioner Houck is doing a tour with Department of Natural Resources (DNR) Director Dan Gibbs's team, leadership from Colorado Parks and Wildlife (CPW) and Regional folks regarding the State Park Concept.
3. Gunnison County Stockgrowers' Association – Commissioner Houck encouraged Colorado Parks and Wildlife (CPW) Director Jeff Davis to meet with the Stockgrowers at their request and they were able to have a four hour work session yesterday.
4. Montrose County Ordinance – Commissioner Houck relayed the ordinance that Montrose County passed regarding species that are not native to the area, are not allowed in Montrose County and stated it was supported by two of the three commissioners. Additionally, the Montrose County Attorney expressed hesitancy in the ordinance on its legality. He then reported the Board has gotten emails inquiring why Gunnison County isn't doing the same thing, to which he highlighted the challenging legal underpinnings and how many non-native species that are on public land such as cows or horses.
5. Choice Pass Jordan Johnson – Commissioner Houck met with Jordan Johnson from Choice Pass to discuss the history of Choice Pass Program.
6. Public Lands Managers – Commissioner Houck continues to have discussions with the public lands managers.
7. Senator Hickenlooper – Senator Hickenlooper invited Commissioner Houck to participate in a Public Lands Town Hall tomorrow and asked for confirmation from the rest of the Board if they were content with him taking the lead on it.
8. Fix Our Forests Act (FOFA) – Commissioner Houck explained if this bill passed, it will increase the categorical exclusions from 3,000 acres to 10,000 acres where forestry actions would occur without any deeper environmental reviews as needed.

**SCHEDULE CHANGE:** Commissioner Puckett Daniels elected to recess the Board of County Commissioners meeting in order to hold the Gunnison/Hinsdale Board of Human Services meeting due to being behind schedule.

**BREAK:** The meeting recessed from 9:27 until 9:56 am in order to call to order as the Gunnison/Hinsdale Board of Human Services (see separate minutes).

**COMMISSIONER ITEMS (cont'd):**

**Commissioner Puckett Daniels:**

1. Mountain Town 2030 Conference – Commissioner Puckett Daniels attended the conference and referenced two sessions she attended that stood out: coal mine methane capture and how San Miguel County is paying ranchers for ecosystem services.
2. Colorado Association of Ski Towns (CAST) Meeting – Commissioner Puckett Daniels attended the CAST Meeting and discussed emergency management, implementing short-term rental regulations and using AI tools.
3. Housing Colorado Conference – Commissioner Puckett Daniels attended the conference and discussed the Whetstone Project. She also attended a session regarding housing messaging and housing policy messaging.
4. Veteran Services Officer Steve Otero – Commissioner Puckett Daniels met with VSO Otero to discuss veteran services.
5. Wildlife Vehicle Collision Mitigation Subcommittee – Commissioner Puckett Daniels convened the first subcommittee meeting from Sustainable Tourism and Outdoor Recreation Committee (STOR). They developed some actionable next steps and shared if they get the Colorado Parks and Wildlife (CPW) Regional Partnership Grant, they can hire a coordinator to help move the initiative forward.
6. Metropolitan Recreation District (MetRec) – Commissioner Puckett Daniels is scheduled to meet with MetRec regarding their contributions to the Stewardship Fund.
7. Water Quality & Quantity (QQ) Meeting – Commissioner Puckett Daniels is planning to attend the meeting virtually next week.

- 8. Peace Officer Standards and Training (POST) Subcommittee – Commissioner Puckett Daniels is meeting this week to finalizing the final curriculum documents that they have been working on for six years.
- 9. Sustainable Tourism and Outdoor Recreation Committee (STOR) Committee – Commissioner Puckett Daniels mentioned she will be missing this meeting and asked if anyone would like to sit in and relayed what was on the agenda.

**ADJOURN:** Commissioner Puckett Daniels adjourned the meeting at 10:03 am.

\_\_\_\_\_  
Laura Puckett Daniels, Chairperson

\_\_\_\_\_  
Elizabeth Smith, Vice-Chairperson

\_\_\_\_\_  
Jonathan Houck, Commissioner

Minutes Prepared By:

\_\_\_\_\_  
Holly Perry, Deputy County Clerk

Attest:

\_\_\_\_\_  
Kathy Simillion, County Clerk

**GUNNISON COUNTY BOARD OF COMMISSIONERS TEXT INCLUSION INTO MINUTES**

*Note: For all the details of each resolution including any exhibits, please refer to [gunnisoncounty.org](http://gunnisoncounty.org)*

**BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GUNNISON, COLORADO**

**RESOLUTION NO. 2025-28**

**A RESOLUTION ADOPTING LANDING FEES FOR GENERAL AVIATION AIRCRAFT AT THE GUNNISON-CRESTED BUTTE REGIONAL AIRPORT**

WHEREAS, the Board of County Commissioners of Gunnison County ("Board") owns and operates the Gunnison-Crested Butte Regional Airport ("Airport"), providing airfield services to the General Aviation operators and movements; and

WHEREAS, the Board desires to implement landing fees for General Aviation movements; and

WHEREAS, the Board is taking this action to better fund the operation of the Airport, and to make the Airport as self-sustaining as possible in a non-discriminatory manner.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Gunnison, Colorado, that:

- 1. A landing fee of \$5.00 (five dollars) per one thousand (1,000) pounds of maximum allowable gross landing weight on all arrivals is hereby imposed on, and shall be paid to the Airport by all General Aviation operated aircraft landing at the Airport including all Part 91, Part 135 and Part 141 operators, with the following exemptions;
  - Government-Owned (Federal, State of Colorado) and Military Aircraft registered as owned by the government according to the Federal Aviation Administration ("FAA") Registry will be exempt from payment of landing fees.
  - General Aviation aircraft below 9,000lbs maximum allowable gross landing weight will be exempt from payment of landing fees.

- Aircraft based at the Airport (aircraft whose owners or operators have entered into a long term parking, tie down or hangar agreement of more than 183 days per year) will be exempt from payment of landing fees.
  - All Non-profit MEDI-VAC or ANGEL flights will be exempt from payment of landing fees.
  - A landing fee will not be assessed in the event an aircraft lands at the Airport due to a declared emergency.
  - No landing fee will be assessed in the event an aircraft departs from the Airport for another destination and, without making a stop at another airport, is forced to return to and land at the Airport because of weather, mechanical, or other similar emergency or precautionary reasons. A full landing fee will be charged for ferry flights landing at the Airport, and for unscheduled landings of aircraft originating from another airport and diverted to the Airport due to weather or mechanical.
2. The landing fee becomes effective on December 1st, 2025, at 12:00 midnight. and shall remain in effect until amended or adjusted by resolution by the Board of County Commissioners of the County of Gunnison, Colorado.

INTRODUCED by Commissioner Houck, seconded by Commissioner Smith, and adopted this 21<sup>st</sup> day of October 2025.

BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF GUNNISON, COLORADO

Houck – yes; Puckett Daniels – yes; Smith – yes.

# Gunnison County Board of County Commissioners Calendar

(Two or more commissioners may be in attendance.)

Search Results from 10/31/2025 thru 12/31/2025

## Board of County Commissioners

1. [BOCC Regular Meeting](#)  
November 4, 2025, All Day @ BOCC Boardroom
2. [Mayors & Managers Meeting - Hosted by Gunnison Valley Health](#)  
November 6, 2025, 12:00 PM - 1:30 PM
3. [BOCC Regular Meeting](#)  
November 18, 2025, All Day @ BOCC Boardroom
4. [BOCC Work Session](#)  
November 25, 2025, All Day @ BOCC Boardroom
5. [BOCC Regular Meeting](#)  
December 2, 2025, All Day @ BOCC Boardroom
6. [Mayors & Managers Meeting - Hosted by Community Foundation of the Gunnison Valley](#)  
December 2, 2025, 12:00 PM - 1:30 PM
7. [BOCC Work Session & Budget Public Hearing](#)  
December 9, 2025, All Day @ BOCC Boardroom  
Budget Public Hearing at 5:30 pm. More details on meeting start time will come soon.
8. [BOCC Regular Meeting](#)  
December 16, 2025, All Day @ BOCC Boardroom
9. [BOCC Work Session](#)  
December 23, 2025, All Day @ BOCC Boardroom

## Gunnison County Organization

1. [Holiday - Veterans' Day - Offices Closed](#)  
November 11, 2025, All Day
2. [Holiday - Thanksgiving - Offices Closed](#)  
November 27, 2025 - November 28, 2025
3. [Holiday - Christmas Day & Day after Christmas Day- Offices Closed](#)  
December 25, 2025 - December 26, 2025

## Gunnison-Hinsdale Board of Human Services

1. [Gunnison-Hinsdale Board of Human Services Meeting](#)  
December 16, 2025, All Day @ BOCC Boardroom

**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

---

**Agenda Item:** Draft 2026 Gunnison County Holiday Calendar

---

**Action Requested:** Motion

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

The attached draft follows the Federal schedule, with exceptions for the customary additions of the day after Thanksgiving and the extra day during Christmas. In 2013, the BOCC opted to allow for the extra day attached to Christmas since the County would no longer be observing Columbus Day.

**Fiscal Impact:**

**Submitted by:** Katherine Haase

**Submitter's Email Address:** khaase@gunnisoncounty.org

---

**Finance Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

---

**County Attorney Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes  No

---

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/30/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 11/4/2025

---



## 2026 Gunnison County Holiday Schedule

Thursday	January 1 <sup>st</sup>	New Year's Day
Monday	January 19 <sup>th</sup>	Martin Luther King, Jr.'s Birthday
Monday	February 16 <sup>th</sup>	Washington's Birthday
Monday	May 25 <sup>th</sup>	Memorial Day
Friday	June 19 <sup>th</sup>	Juneteenth National Independence Day
Friday	July 3 <sup>rd</sup>	Independence Day
Monday	September 7 <sup>th</sup>	Labor Day
Wednesday	November 11 <sup>th</sup>	Veterans Day
Thursday	November 26 <sup>th</sup>	Thanksgiving Day
Friday	November 27 <sup>th</sup>	Business Day after Thanksgiving
Thursday	December 24 <sup>th</sup>	Christmas Eve
Friday	December 25 <sup>th</sup>	Christmas Day

**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

**Agenda Item:** 2026 Draft BOCC Meeting Schedule

**Action Requested:** Motion

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

2026 Draft BOCC Meeting Schedule including 2026 Holidays as defined in the Holiday Schedule

**Fiscal Impact:**

**Submitted by:** Holly Perry

**Submitter's Email Address:** hperry@gunnisoncounty.org

**Finance Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

**County Attorney Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes  No

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/30/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 11/4/2025

## 2026 Draft BOCC Meeting Schedule

### January 2026

- 6<sup>th</sup> & 20<sup>th</sup> – Regular Meetings
- 13<sup>th</sup> & 27<sup>th</sup> – Work Sessions

### February 2026

- 3<sup>rd</sup> & 17<sup>th</sup> – Regular Meetings
- 10<sup>th</sup> & 24<sup>th</sup> – Work Sessions

### March 2026

- 3<sup>rd</sup> & 17<sup>th</sup> – Regular Meetings
- 10<sup>th</sup> & 24<sup>th</sup> – Work Sessions

### April 2026

- 7<sup>th</sup> & 21<sup>st</sup> – Regular Meetings
- 14<sup>th</sup> & 28<sup>th</sup> – Work Sessions

### May 2026

- 5<sup>th</sup> & 19<sup>th</sup> – Regular Meetings
- 12<sup>th</sup> & 26<sup>th</sup> – Work Sessions

### June 2026

- 2<sup>nd</sup> & 16<sup>th</sup> – Regular Meetings
- 9<sup>th</sup> & 23<sup>rd</sup> – Work Sessions

### July 2026

- 7<sup>th</sup> & 21<sup>st</sup> – Regular Meetings
- 14<sup>th</sup> & 28<sup>th</sup> – Work Sessions

### August 2026

- 4<sup>th</sup> & 18<sup>th</sup> – Regular Meetings
- 11<sup>th</sup> & 25<sup>th</sup> – Work Sessions

### September 2026

- 1<sup>st</sup> & 15<sup>th</sup> – Regular Meetings
- 8<sup>th</sup> & 22<sup>nd</sup> – Work Sessions

### October 2026

- 6<sup>th</sup> & 20<sup>th</sup> – Regular Meetings
- 13<sup>th</sup> & 27<sup>th</sup> – Work Sessions

### November 2026

- 3<sup>rd</sup> & 17<sup>th</sup> – Regular Meetings
- 10<sup>th</sup> & 24<sup>th</sup> – Work Sessions

### December 2026

- 1<sup>st</sup> & 15<sup>th</sup> – Regular Meetings
- 8<sup>th</sup> & 22<sup>nd</sup> – Work Sessions

# January 2026

January 2026							February 2026													
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa							
	4	5	6	7	8	1	2	3	4	5	6	7	1	2	3	4	5	6	7	
11	12	13	14	15	16	17	8	9	10	11	12	13	14	8	9	10	11	12	13	14
18	19	20	21	22	23	24	15	16	17	18	19	20	21	15	16	17	18	19	20	21
25	26	27	28	29	30	31	22	23	24	25	26	27	28	22	23	24	25	26	27	28

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Dec 28	29	30	31	Jan 1, 26 New Years Day	2	3
4	5	6 Regular Meeting	7	8	9	10
11	12	13 Work Session	14	15	16	17
18	19 Martin Luther King, Jr's Birthday	20 Regular Meeting	21	22	23	24
25	26	27 Work Session	28	29	30	31

# February 2026

February 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Feb 1	2	3 Regular Meeting	4	5	6	7
8	9	10 Work Session	11	12	13	14
15	16 Washington's Birthday	17 Regular Meeting	18	19	20	21
22	23	24 Work Session	25	26	27	28

# March 2026

March 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2026						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Mar 1	2	3 Regular Meeting	4	5	6	7
8	9	10 Work Session	11	12	13	14
15	16	17 Regular Meeting	18	19	20	21
22	23	24 Work Session	25	26	27	28
29	30	31	Apr 1	2	3	4

# April 2026

April 2026							May 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4						1	2
5	6	7	8	9	10	11	3	4	5	6	7	8	9
12	13	14	15	16	17	18	10	11	12	13	14	15	16
19	20	21	22	23	24	25	17	18	19	20	21	22	23
26	27	28	29	30			24	25	26	27	28	29	30
							31						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Mar 29	30	31	Apr 1	2	3	4
5	6	7 Regular Meeting	8	9	10	11
12	13	14 Work Session	15	16	17	18
19	20	21 Regular Meeting	22	23	24	25
26	27	28 Work Session	29	30	May 1	2

# May 2026

May 2026							June 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28	29	30				
31													

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Apr 26	27	28	29	30	May 1	2
3	4	5 Regular Meeting	6	7	8	9
10	11	12 Work Session	13	14	15	16
17	18	19 Regular Meeting	20	21	22	23
24	25 Memorial Day	26 Work Session	27	28	29	30
31	Jun 1	2	3	4	5	6

# June 2026

June 2026							July 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
7	1	2	3	4	5	6	5	6	7	1	2	3	4
14	8	9	10	11	12	13	12	13	14	8	9	10	11
21	15	16	17	18	19	20	19	20	21	15	16	17	18
28	22	23	24	25	26	27	26	27	28	22	23	24	25
	29	30								29	30	31	

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
May 31	Jun 1	2 Regular Meeting	3	4	5	6
7	8	9 Work Session	10	11	12	13
14	15	16 Regular Meeting	17	18	19 Juneteenth	20
21	22	23 Work Session	24	25	26	27
28	29	30	Jul 1	2	3	4

# July 2026

July 2026							August 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30	31					

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jun 28	29	30	Jul 1	2	3 Independence Day	4
5	6	7 Regular Meeting	8	9	10	11
12	13	14 Work Session	15	16	17	18
19	20	21 Regular Meeting	22	23	24	25
26	27	28 Work Session	29	30	31	Aug 1

# August 2026

August 2026						September 2026							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
2	3	4	5	6	7	8	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19
16	17	18	19	20	21	22	20	21	22	23	24	25	26
23	24	25	26	27	28	29	27	28	29	30			
30	31												

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jul 26	27	28	29	30	31	Aug 1
2	3	4 Regular Meeting	5	6	7	8
9	10	11 Work Session	12	13	14	15
16	17	18 Regular Meeting	19	20	21	22
23	24	25 Work Session	26	27	28	29
30	31	Sep 1	2	3	4	5

# September 2026

September 2026							October 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
6	7	1	2	3	4	5	4	5	6	7	1	2	3
13	14	8	9	10	11	12	11	12	13	14	15	16	17
20	21	22	23	24	25	26	18	19	20	21	22	23	24
27	28	29	30				25	26	27	28	29	30	31

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Aug 30	31	Sep 1 Regular Meeting	2	3	4	5
6	7 Labor Day	8 Work Session	9	10	11	12
13	14	15 Regular Meeting	16	17	18	19
20	21	22 Work Session	23	24	25	26
27	28	29	30	Oct 1	2	3

# October 2026

October 2026							November 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
4	5	6	7	8	9	10	1	2	3	4	5	6	7
11	12	13	14	15	16	17	8	9	10	11	12	13	14
18	19	20	21	22	23	24	15	16	17	18	19	20	21
25	26	27	28	29	30	31	22	23	24	25	26	27	28
							29	30					

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Sep 27	28	29	30	Oct 1	2	3
4	5	6 Regular Meeting	7	8	9	10
11	12	13 Work Session	14	15	16	17
18	19	20 Regular Meeting	21	22	23	24
25	26	27 Work Session	28	29	30	31

# November 2026

November 2026							December 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	6	7	8	9	10	11	12
8	9	10	11	12	13	14	13	14	15	16	17	18	19
15	16	17	18	19	20	21	20	21	22	23	24	25	26
22	23	24	25	26	27	28	27	28	29	30	31		
29	30												

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Nov 1	2	3 Regular Meeting	4	5	6	7
8	9	10 Work Session	11 Veteran's Day	12	13	14
15	16	17 Regular Meeting	18	19	20	21
22	23	24 Work Session	25	26 Thanksgiving Day	27 Business Day after Thanksgiving	28
29	30	Dec 1	2	3	4	5

# December 2026

December 2026							January 2027						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
6	7	1	2	3	4	5	3	4	5	6	7	1	2
13	14	8	9	10	11	12	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28	29	30	31			24	25	26	27	28	29	30
							31						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Nov 29	30	Dec 1 Regular Meeting	2	3	4	5
6	7	8 Work Session	9	10	11	12
13	14	15 Regular Meeting	16	17	18	19
20	21	22 Work Session	23	24 Christmas Eve	25 Christmas Day	26
27	28	29	30	31	Jan 1, 27	2

**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

**Agenda Item:** Acknowledgment of County Manager's Signature; Prof

**Action Requested:** County Manager Signature

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

Professional Services Agreement with Merrick & Company for a Site Investigation of Gunnison Whitewater Park Drops #1 and #2

**Fiscal Impact:**

**Submitted by:** Holly Perry for Martin Schmidt

**Submitter's Email Address:** mschmidt@gunnisoncounty.org

**Finance Review:**

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\mlamonica

Discharge Date: 10/28/2025

**County Attorney Review:**

Required

Not Required

Comments:

Legally sufficient, but CA recommends against contractor's changes to CA approved form, particularly waiver of consequential damages, removal of duty to defend in indemnification clause, expiration of insurance coverages, removal of waiver of subrogation in professional liability policy. However, not per se illegal so business decision re whether to accept. MRH

Reviewed by: GUNCOUNTY1\mhoyt

Discharge Date: 10/28/2025

Certificate of Insurance Required

Yes  No

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/30/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 11/4/2025

## PROFESSIONAL SERVICES AGREEMENT

THIS PROFESSIONAL SERVICES AGREEMENT (“Agreement”) made effective the \_\_ day of \_\_\_\_\_, 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 Merrick & Company (Merrick), whose address is 8051 E. Maplewood Ave., Suite 300, Greenwood Village, CO 80111 (herein “Contractor”).

### RECITALS

The Contractor desires to provide professional services as identified in the Scope of Work attached (Appendix A) 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 accordance with the project schedule 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, 2025, unless sooner terminated or replaced as provided herein.

#### 3. STRATEGIC RESULT.

Execution of this Agreement will assist the County with its High Quality Services strategy, 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 Six Thousand Three Hundred and Six Dollars and No/100 U. S. Dollars (\$6,306.00). 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 in 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 the amount of Four Hundred Twenty-Four Thousand and No/100 U.S. Dollars (\$424,000.00) per occurrence; and One Million One Hundred Ninety-Five Thousand and No/100 U.S. Dollars (\$1,195,000.00) in the aggregate.
- c. Comprehensive automobile liability insurance on all vehicles used in the Services, in the amount of Four Hundred Twenty-Four Thousand and No/100 U.S. Dollars (\$424,000.00) for injury to one person, single occurrence; and 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, single occurrence (i.e., in the aggregate).
- d. Professional Liability Insurance or the equivalent, such as Errors and Omissions coverage, in the amount of Four Hundred Twenty-Four Thousand and No/100

U.S. Dollars (\$424,000.00) per claim; and One Million One Hundred Ninety-Five Thousand and No/100 U.S. Dollars (\$1,195,000.00) 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 required coverage limits. Excess/umbrella policy(ies) must follow form of the primary policy(ies) with which they are related to provide the limits specified herein 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 except for Workers Compensation and Professional Liability policies. 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 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 required coverages, 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 for two (2) years after the 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, and hold harmless Gunnison County, its Commissioners, agents and employees of and from applicable liability, claims, liens, demands, actions and causes of action (including reasonable attorney's and expert's fees and costs) directly resulting from the loss, cost, damage or injury, including death, of any person or damage to property caused by the misconduct or negligent acts, errors or omissions of Contractor or its employees, subcontractors or anyone for whom Contractor is legally liable in connection with this Agreement. Neither party shall be liable to the other party 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.

In case of any claim that is subject to indemnification under this Agreement, Contractor will, at the advice of its legal counsel, provide the County reasonably prompt notice of the relevant claim. Contractor will address, 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 resolution 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. 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 excluded 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.

10. 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. The scope of work will be completed in accordance with the agreed upon schedule.
- 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.

#### 11. 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.

#### 12. 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. If the County seeks termination due to the performance of Contractor, Contractor will be given ten (10) days to remedy. 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.

#### 13. OWNERSHIP OF PROPERTY.

Upon Contractor's receipt of full payment, 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.

#### 14. WARRANTIES.

Contractor represents and warrants to the County as follows:

- a. The Services shall conform to applicable specifications and will meet the standard of care 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.

15. 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.

16. 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.

17. 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.

18. 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.

19. 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: Merrick & Company  
8051 E. Maplewood Ave, Suite 300  
Greenwood Village, CO 8011

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.

## 20. 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.

## 21. COUNTERPARTS: FACSIMILE AND ELECTRONIC TRANSMISSION.

This Agreement may be executed by facsimile and/or in any number of counterparts, any or all of which may 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.

22. 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.

23. 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.

24. 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:   
Matthew Birnie, County Manager

ATTEST:

Holly  
Deputy Clerk



CONTRACTOR

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

APPENDIX "A"

SCOPE OF SERVICES

Contractor shall perform and provide the following services:



August 21, 2025

Mr. Martin Schmidt  
Gunnison County Public Works Department  
Assistant County Manager  
195 Basin Park Drive  
Gunnison, CO 81230

**RE: Proposal – Site Investigation of Gunnison Whitewater Park Drops #1 and #2  
Gunnison, Colorado**

Dear Mr. Schmidt :

Merrick Whitewater (MW), a division of Merrick & Company, is submitting this scope of work and fee estimate to provide professional engineering services to Gunnison County for a physical site investigation of Drops #1 and #2 at the Gunnison Whitewater Park.

**Background**

MW performed sites investigations of the Gunnison Whitewater Park in 2013, 2018, and 2021. Recommendations from these investigations included:

- Repair or replacement of Drop #1 due to undercutting the boat chute and threatening the structural integrity of the drop. Degradation and large scour hole observed downstream of the drop.
- Repair or replacement of Drop #2 due to structural damage. Degradation of the toe and grouted boulders along the length of the structure observed.

No improvements to these drops have been made in recent years. Thus, these recommendations remain unchanged.

MW previously completed a conceptual design in 2023, with minor text and formatting revisions in 2024 to replace Drop #2. The conceptual design report provided designs for a full replacement to address safety and stability.

On 7/29/25, Mr. Martin Schmidt requested an estimate from MW to conduct a site investigation of Drops #1 and #2.

**Scope of Work**

The following professional engineering services scope of work has been prepared by MW to provide a site investigation of the Gunnison Whitewater Park. The site investigation tasks include:

**Task 1 – Site Assessments & Investigations for Drops #1 and #2**

MW will conduct the following as part of Task 1:

- Review of as-built drawing and previous site investigations conducted by MW.
- Coordinate the site investigation schedule with Gunnison County Staff and river community members.
- Discussion with Gunnison County staff and river community members during site investigation to understand current conditions, identify new instabilities, and identify other potential issues.
- Visual observations and documentation by MW staff to document cracked concrete, missing boulders, bank erosion, toe degradation, and other visually observable issues.
- The MW team of two (2) field engineers will conduct the following in-river activities:



2480 W. 26<sup>th</sup> Street, Unit B225  
Denver, Colorado 80211



Tel: +1 303-964-3333



[www.merrick.com](http://www.merrick.com)  
[www.merrickwhitewater.com](http://www.merrickwhitewater.com)

- Observe stability of the drop structures.
- Visually check for signs of piping on the shoulders.
- Visually check for voids in boat chute.
- Measure scouring depths at edges of boat chute.
- Probe depth of undermining under structure as close to the boat chute as possible.
- Conduct underwater photography as conditions allow.
- Measure water surface depths on either side of the crest .
- Document all observation and measurements in Field Observation Form (Attachment C) and memorandum.
- Discuss findings with Gunnison County staff.

**Deliverables include:**

- Completed Field Observation Form (Attachment C).
- Site evaluation memorandum with summary of findings and recommendations.
- Site evaluation photo log.

**MW Project Team**

The MW project team includes:

- Jaime Moreno – Water Resources Project Manager/Funding Coordinator
- Theresa Ring, PE –Sr. Whitewater Project Engineer
- The field investigation crew includes:
  - Steven Walton - Whitewater Technical Manager
  - Will Creed – Whitewater Design Engineer

**Site Investigation Materials, Measurement and Field Safety List to be provided by Merrick**

- Observation sheets (x6)
- Clipboard
- Hardcopies of as-builts and previous inspections
- Graduated rods x2 (15 – 20', fiberglass or metal)
- Foam and/or accessory cord for rod recovery
- Measuring tape
- Survey Grade GPS
- Underwater camera
- Method attaching camera
- Goggles/Snorkel
- Drysuit/wetsuit
- Throw bags (x2)
- PFD
- Helmet
- Kayak

**Assumptions:**

1. Site investigation will be conducted during low river flows (recommended below 300 cfs)
2. A representative from the County Public Works Department and river community will be present during the site investigation.

**Exclusions:**

1. Dewatering activities
2. Geotechnical investigations



3. No professional divers will be included in the site investigation
4. Updates to 2024 Conceptual Design report
5. Hydrologic or hydraulic modeling analysis
6. Additional site investigations not included in this Scope of Work

**METHOD OF PAYMENT**

A detailed fee breakdown is included in Attachment A. The proposed fee is estimated at **\$6,306**. Merrick will complete the work on a **Time and Materials (T&M)** basis plus travel expenses using the 2025 standard hourly rate schedule in Attachment B.

**SCHEDULE**

Work on this project will begin as soon as a notice to proceed is received from Gunnison County. Merrick estimates that the site investigation will be completed in one (1) day and can be conducted the week of October 20 or 27, 2025, depending on river flows.

Please review the attached and contact Jaime Moreno at (512) 757-2560 or Theresa Ring at (720) 330-3207 if you have any questions. We appreciate the opportunity to assist you with this project.

Sincerely,

**Merrick Whitewater**



Jaime Moreno  
Project Manager



Theresa Ring, PE, CFM  
Senior Project Engineer

**ATTACHMENTS**

- Attachment A: Fee Estimate
- Attachment B: MW 2025 Standard Hourly Rate Schedule
- Attachment C: Site Observation Form



**ATTACHMENT A – FEE ESTIMATE**





**MERRICK®**  
WHITewater

**Attachment A - Professional Services Fee Estimate  
Gunnison County Whitewater Park Site Investigation  
8/21/2025**

**LABOR DETAIL AND SUMMARY OF COSTS BY TASK**

Task	Description	Merrick Whitewater						Total Labor Cost		Direct Expenses	Total Costs
		Project Coordinator	Project Engineer IV	Project Engineer III	Project Engineer II	Clerical	Total Hours	Merrick			
<b>Task 1 Project Management and Site Investigations</b>											
1.1	Project Administration/Scheduling/Invoicing	1				1	2	\$280			\$280
1.2	Site Investigation (2 Merrick engineers)			12	12		24	\$3,780	\$266		\$4,046
1.2	Travel expenses (includes mileage, meals, and lodging)									\$840	\$840
1.4	Site Investigation Equipment (Camera, measurement/GPS equipment, and river safety									\$30	\$30
1.5	Site Investigation Summary Memorandum and Site Observation Form		1	2	4		7	\$1,110			\$1,110
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>14</b>	<b>16</b>	<b>1</b>	<b>33</b>	<b>\$5,170</b>	<b>\$1,136</b>		<b>\$6,306</b>

**ATTACHMENT B – 2025 HOURLY RATE SCHEDULE**

**PROJECT MANAGEMENT**

Project Manager	\$250.00
Senior Project Manager	\$260.00

**PROJECT ENGINEERING**

Project Engineer I	\$130.00
Project Engineer II	\$150.00
Project Engineer III	\$165.00
Project Engineer IV	\$180.00
Project Engineer V	\$200.00
Senior Project Engineer	\$210.00
Technical Practice Lead	\$285.00
Sr. Technical Practice Lead	\$310.00

**FIELD ENGINEERING**

Construction Observer I	\$140.00
Construction Observer II	\$160.00
Construction Observer III	\$180.00
Construction Observer IV	\$200.00
Construction Observer V	\$220.00
Senior Construction Observer	\$245.00
Construction Practice Lead	\$260.00
Sr. Construction Practice Lead	\$290.00

**DRAFTING**

Designer I	\$110.00
Designer II	\$130.00
Designer III	\$150.00
Designer IV	\$160.00
Designer V	\$180.00
Senior Designer	\$210.00
Design Manager	\$220.00
Design Practice Lead	\$245.00
Senior Design Practice Lead	\$260.00

**SURVEYING**

Survey Project Manager	\$264.00
Principal/PLS Surveyor	\$291.00
Project Controls / Administration	\$121.00
Lead Surveyor	\$149.00
GPS Processor	\$149.00
Party Chief RLS	\$123.00
Party Chief	\$100.00



Instrument/Rod Person	\$73.00
Sr. Professional Land Surveyor	\$238.00
Professional Land Surveyor	\$167.00
Survey Technician	\$128.00
One-person Crew	\$166.00
Two-person Crew	\$249.00
Utility Designations / SUE	\$175.00

**ADMINISTRATION & PROCESS CONTROLS**

Admin I	\$110.00
Admin II	\$130.00
Admin III	\$150.00
Admin IV	\$160.00
Project Coordinator I	\$130.00
Project Coordinator II	\$150.00
Project Coordinator III	\$170.00
Project Coordinator IV	\$190.00

**FUNDING SERVICES & GOVERNMENT AFFAIRS**

Funding Specialist I	\$130.00
Funding Specialist II	\$150.00
Funding Specialist III	\$170.00
Funding Manager	\$190.00
Sr. Funding Services Lead	\$200.00

**OTHER**

Subconsultant	Cost + 10%
Courier	Cost + 10%
Expert Witness Court Appearance	\$3,250.00/day
G.P.S. System	\$140/unit/day
Workstations/Specialized Equipment (Minimum Charge \$30.00)	\$60.00/day
Minimum Charge	\$30.00
Personal Vehicle Mileage	Current Allowable IRS Rate
UAS	\$150/day
ATV	\$150/day
NavVis	\$1,200.00/day
GPS/Survey Equipment	\$10.50
Special Software	Cost + 10%
Other Materials or Equipment	Cost + 10%

Above standard rates will be held firm through December 31, 2025

Client will be notified in writing of any requested changes.



**ATTACHMENT C – FIELD OBSERVATION FORM**



**Location:** \_\_\_\_\_

**Observer:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Discussion with County and River Community**

(Evidence of new cracked concrete, missing boulders, bank erosion, changes in TW, or other instabilities)

**Visual Observation of Banks and Drop Structures**

(Cracked concrete, missing boulders, wood, entrapment hazards, bank erosion, etc.)

**Voids Present in Boat Chute**

**Signs of piping**

(Audible water, settlement on shoulders, missing boulders, etc.)

**Scour Depths (below WSEL)**

Upstream, River Left (ft) \_\_\_\_\_

Downstream, River Left (ft) \_\_\_\_\_

Upstream, River Right (ft) \_\_\_\_\_

Downstream, River Right (ft) \_\_\_\_\_

Maximum Depth (ft) \_\_\_\_\_

**Scour Length (from edge of structure)**

Upstream, River Left (ft) \_\_\_\_\_

Downstream, River Left (ft) \_\_\_\_\_

Upstream, River Right (ft) \_\_\_\_\_

Downstream, River Right (ft) \_\_\_\_\_

Upstream, Boat Chute (ft) \_\_\_\_\_

Downstream, Boat Chute (ft) \_\_\_\_\_

Upstream Boat Chute Angle (°) \_\_\_\_\_

Downstream, Boat Chute Angle (°) \_\_\_\_\_

**Water Surface Measurements**

Avg. Upstream WSEL (ft) \_\_\_\_\_

Depth of Flow at Crest, Left (ft) \_\_\_\_\_

Avg. Downstream WSEL (ft) \_\_\_\_\_

Depth of Flow at Crest, Right (ft) \_\_\_\_\_

**Miscellaneous**



**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

**Agenda Item:** Contract; Routing # 26-HA3-XC-00043; MTF C400-006

**Action Requested:** Board of County Commissioners' Signature

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

This is a contract with the State of Colorado for Multimodal Transportation & Mitigation Options Funding for the Brush Creek Road Intersection Project

**Fiscal Impact:**

**Submitted by:** Holly Perry for Martin Schmidt

**Submitter's Email Address:** mschmidt@gunnisoncounty.org

**Finance Review:**

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\mlamonica

Discharge Date: 10/30/2025

**County Attorney Review:**

Required

Not Required

Comments:

No spotting any per se legal issues. MRH

Reviewed by: GUNCOUNTY1\mhoyt

Discharge Date: 10/30/2025

Certificate of Insurance Required

Yes  No

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/31/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 11/4/2025

State \$LAWRK  
PROJECT: MTF C400-006 (27236), Gunnison Co -  
Brush Creek Rd Int Proj

REGION: R3  
BH

### CONTRACT

**THIS CONTRACT** made this \_\_\_ day of \_\_\_\_\_ 20\_\_\_, by and between the State of Colorado for the use and benefit of the Colorado Department of Transportation hereinafter referred to as the State and County of Gunnison hereinafter referred to as the “Contractor” or the “Local Agency.”

### RECITALS

1. Authority exists in the law and funds have been budgeted, appropriated and otherwise made available and a sufficient uncommitted balance thereof remains available for payment of project and Local Agency costs. Total Contract Amount: \$548,428.00.
2. Required approval, clearance and coordination have been accomplished from and with appropriate agencies.
3. Pursuant to 43-2-104.5 C.R.S. as amended, the State may contract with Local Agencies to provide maintenance and construction of highways that are part of the state (or local agency) highway system.
4. Local Agency anticipates a project for construction of a roundabout, bike/pedestrian facilities, bike/pedestrian underpass, and bus stop improvements and by the date of execution of this contract, the Local Agency and/or the State has completed and submitted a preliminary version of CDOT form #463 describing the general nature of the Work. The Local Agency understands that before the Work begins, the Local Agency must receive an official written “Notice to Proceed” prior to commencing any part of the Work. The Local Agency further understands, before the Work begins, the form #463 may be revised as a result of design changes made by CDOT, in coordination with the Local Agency, in its internal review process. The Local Agency desires to perform the Work described in form #463, as it may be revised.
5. The Local Agency has requested that State funds be made available for project MTF C400-006 (27236), Gunnison Co - Brush Creek Rd Int Proj referred to as the “Project” or the “Work.” Such Work will be performed in County of Gunnison, Colorado, specifically described in **Exhibit A**.
6. The State has funds available and desires to provide 75% of the funding for the work. Local Agency will provide the other 25%. State funds may be awarded with “Special Funding”. Special Funding may include but is not limited to one or a combination of Multimodal Transportation & Mitigation Options Funding, Revitalizing Main Streets, Safer Main Streets, Stimulus Funds or COVID Relief. If Special Funding is used there may be an expiration date for the funds. The expiration date applies to grants and local funds used to match grants. To receive payment or credit for the match, Work must be completed or substantially completed, as outlined in the terms of the grant, prior to the expiration date of the Special Funding and invoiced in compliance with the rules outlined in the award of the funding.
7. The Local Agency desires to comply with all state and other applicable requirements, including the State's general administration of the project through this contract, in order to obtain state funds for the project.
8. The Local Agency has estimated the total cost of the work and is prepared to accept the state funding for the work, as evidenced by an appropriate ordinance or resolution duly passed and adopted by the authorized representatives of the Local Agency, which expressly authorizes the Local Agency to enter into this contract and to complete the work under the project. A copy of this ordinance or resolution is attached hereto and incorporated herein as **Exhibit B**.
9. This contract is executed under the authority of §§ 29-1-203, 43-1-110; 43-1-116, 43-2-101(4)(c) and 43-2-144, C.R.S. and **Exhibit B**.
10. The Local Agency is adequately staffed and suitably equipped to undertake and satisfactorily complete some or all of the Work.
11. The Local Agency can more advantageously perform the Work.

### **THE PARTIES NOW AGREE THAT:**

#### **Section 1. Scope of Work**

The Project or the Work under this contract shall consist of construction of a roundabout, bike/pedestrian facilities, bike/pedestrian underpass, and bus stop improvements, in County of Gunnison, Colorado, as more specifically described in **Exhibit A**.

## **Section 2. Order of Precedence**

In the event of conflicts or inconsistencies between this contract and its exhibits, such conflicts or inconsistencies shall be resolved by reference to the documents in the following order of priority:

1. Special Provisions contained in **Section 27** of this contract
2. This contract
3. **Exhibit A** (Scope of Work)
4. **Exhibit B** (Local Agency Resolution)
5. **Exhibit C** (Funding Provisions)
6. **Exhibit D** (Option Letter)
7. **Exhibit E** (PII Certification)

## **Section 3. Term**

This contract shall be effective upon approval of the State Controller or designee, or on the date made, whichever is later. It shall terminate on October 09, 2035, or sooner if any of the State's funding expires, or is sooner terminated or unless performance is extended in accordance with this Contract.

## **Section 4. Project Funding Provisions**

- A. The Local Agency has estimated the total cost of the work and is prepared to accept the state funding for the work, as evidenced by an appropriate ordinance or resolution duly passed and adopted by the authorized representatives of the Local Agency, which expressly authorizes the Local Agency to enter into this contract and to complete the work under the project. A copy of this ordinance or resolution is attached hereto and incorporated herein as **Exhibit B**.
- B. The parties hereto agree that this contract is contingent upon all funds designated for the project herein being made available from state sources, as applicable. Should these sources fail to provide necessary funds as agreed upon herein, the contract may be terminated by either party, provided that any party terminating its interest and obligations herein shall not be relieved of any obligations which existed prior to the effective date of such termination or which may occur as a result of such termination.
- C. Funding will be detailed in **Exhibit C** of the funding provisions.

## **Section 5. Project Payment Provisions**

- A. The State will reimburse the Local Agency for incurred costs relative to the project following the State's review and approval of such charges, subject to the terms and conditions of this Contract. Provided however, that charges incurred by the Local Agency prior to the date this contract is executed by the State Controller will not be charged by the Local Agency to the project, and will not be reimbursed by the State.
- B. The State will reimburse the Local Agency's reasonable, allocable, allowable costs of Performance of the Work, not exceeding the maximum total amount described in **Exhibit C**. The applicable principles described in 49 C.F.R. 18 Subpart C and 49 C.F.R. 18.22 shall govern the allowability and allocability of costs under this contract. The Local Agency shall comply with all such principles. To be eligible for reimbursement, costs by the Local Agency shall be:
  1. In accordance with the provisions of **Section 5** and with the terms and conditions of this contract;
  2. Necessary for the accomplishment of the Work;
  3. Reasonable in the amount for the goods and services provided;
  4. Actual net cost to the Local Agency (i.e. the price paid minus any refunds, rebates, or other items of value received by the Local Agency that have the effect of reducing the cost actually incurred);
  5. Incurred for Work performed after the effective date of this contract;
  6. Satisfactorily documented.
- C. The Local Agency shall establish and maintain a proper accounting system in accordance with generally accepted accounting standards (a separate set of accounts, or as a separate and integral part of its current accounting scheme) to assure that project funds are expended and costs accounted for in a manner consistent with this contract and project objectives.
  1. All allowable costs charged to the project, including any approved services contributed by the Local Agency or others, shall be supported by properly executed payrolls, time records, invoices, contracts or vouchers evidencing in detail the nature of the charges.

2. Any check or order drawn up by the Local Agency, including any item which is or will be chargeable against the project account shall be drawn up only in accordance with a properly signed voucher then on file in the office of the Local Agency, which will detail the purpose for which said check or order is drawn. All checks, payrolls, invoices, contracts, vouchers, orders or other accounting documents shall be clearly identified, readily accessible, and to the extent feasible, kept separate and apart from all other such documents.
- D. If the Local Agency is to be billed for CDOT incurred costs, the billing procedure shall be as follows:
1. Upon receipt of each bill from the State, the Local Agency will remit to the State the amount billed no later than 60 days after receipt of each bill. Should the Local Agency fail to pay moneys due the State within 60 days of demand or within such other period as may be agreed between the parties hereto, the Local Agency agrees that, at the request of the State, the State Treasurer may withhold an equal amount from future apportionment due the Local Agency from the Highway Users Tax Fund and to pay such funds directly to the State. Interim funds, until the State is reimbursed, shall be payable from the State Highway Supplementary Fund (400).
  2. If the Local Agency fails to make timely payment to the State as required by this section (within 60 days after the date of each bill), the Local Agency shall pay interest to the State at a rate of one percent per month on the amount of the payment which was not made in a timely manner, until the billing is paid in full. The interest shall accrue for the period from the required payment date to the date on which payment is made.
- E. The Local Agency will prepare and submit to the State, no more than monthly, charges for costs incurred relative to the project. The Local Agency's invoices shall include a description of the amounts of services performed, the dates of performance and the amounts and description of reimbursable expenses. The invoices will be prepared in accordance with the State's standard policies, procedures and standardized billing format to be supplied by the State. Additionally, the State shall have no obligation to pay Local Agency for any Work performed or expense incurred after the Agreement Expiration Date or after required billing deadline as specified in the award letter if applicable, whichever is sooner. The State's obligation to pay Agreement Funds will continue until the Agreement Expiration Date. If Agreement Funds expire before the Agreement Expiration Date, then no payments will be made after expiration of Agreement Funds. If the Work will be performed in multiple phases, the period of performance start and end date of each phase is detailed under the Funding Provisions & Performance Period in **Exhibit C**.
- F. To be eligible for payment, billings must be received within 60 days after the period for which payment is being requested and final billings on this contract must be received by the State within 60 days after the end of the contract term.
1. Payments pursuant to this contract shall be made as earned, in whole or in part, from available funds, encumbered for the purchase of the described services. The liability of the State, at any time, for such payments shall be limited to the amount remaining of such encumbered funds.
  2. In the event this contract is terminated, final payment to the Local Agency may be withheld at the discretion of the State until completion of final audit.
  3. Incorrect payments to the Local Agency due to omission, error, fraud or defalcation shall be recovered from the Local Agency by deduction from subsequent payment under this contract or other contracts between the State and Local Agency, or by the State as a debt due to the State.
  4. Any costs incurred by the Local Agency that are not allowable under 49 C.F.R. 18 shall be reimbursed by the Local Agency, or offset against current obligations due by the State to the Local Agency, at the State's election.

### **Section 6. Option Letter Modification**

An option letter may be used to authorize the Local Agency to begin a phase without increasing total budgeted funds, increase or decrease the encumbrance amount as shown on **Exhibit C**, and/or transfer funds from one phase to another. Option letter modification is limited to the specific scenarios listed below. The option letter shall not be deemed valid until signed by the State Controller or an authorized delegate.

- A. Option to begin a phase and/or increase or decrease the encumbrance amount.
- The State may authorize the Local Agency to begin a phase that may include Design, Construction, Environmental, Utilities, ROW Incidentals or Miscellaneous (this does not apply to Acquisition/Relocation or Railroads) as detailed in **Exhibit A** and at the same terms and conditions stated in the original Agreement, with the total budgeted funds as shown on **Exhibit C** remaining the same. The State may increase or decrease the

encumbrance amount for a particular phase by replacing the original funding exhibit (**Exhibit C**) in the original Agreement with an updated **Exhibit C-1** (subsequent exhibits to Exhibit C-1 shall be labeled C-2, C-3, etc.). The State may exercise this option by providing a fully executed option to the Local Agency within thirty (30) days before the initial targeted start date of the phase, in a form substantially equivalent to **Exhibit D**. If the State exercises this option, the Agreement will be considered to include this option provision.

- B. Option to transfer funds from one phase to another phase.  
The State may permit the Local Agency to transfer funds from one phase (Design, Construction, Environmental, Utilities, ROW Incidentals or Miscellaneous) to another as a result of changes to state, federal, and local match. The original funding exhibit (**Exhibit C**) in the original Agreement will be replaced with an updated **Exhibit C-1** (subsequent exhibits to **Exhibit C-1** shall be labeled **C-2**, **C-3**, etc.) and attached to the option letter. The funds transferred from one phase to another are subject to the same terms and conditions stated in the original Agreement with the total budgeted funds remaining the same. The State may unilaterally exercise this option by providing a fully executed option to the Local Agency within thirty (30) days before the initial targeted start date of the phase, in a form substantially equivalent to **Exhibit D**.
- C. Option to do both Options A and B.  
The State may authorize the Local Agency to begin a phase as detailed in **Exhibit A**, and encumber and transfer funds from one phase to another. The original funding exhibit (**Exhibit C**) in the original Agreement will be replaced with an updated **Exhibit C-1** (subsequent exhibits to **Exhibit C-1** shall be labeled **C-2**, **C-3**, etc.) and attached to the option letter. The addition of a phase and encumbrance and transfer of funds are subject to the same terms and conditions stated in the original Agreement with the total budgeted funds remaining the same. The State may unilaterally exercise this option by providing a fully executed option to the Local Agency within thirty (30) days before the initial targeted start date of the phase, in a form substantially equivalent to **Exhibit D**.

## Section 7. State and Local Agency Commitments

The Scope of Work in **Exhibit A** describes the Work to be performed and assigns responsibility of that Work to either the Local Agency or the State. The “Responsible Party” referred to in this contract means the Responsible Party as identified in the Scope of Work in **Exhibit A**.

### A. Design [if applicable]

1. If the Work includes preliminary design or final design (the “Construction Plans”), or design work sheets, or special provisions and estimates (collectively referred to as the “Plans”), the responsible party shall comply with the following requirements, as applicable:
  - a. perform or provide the Plans, to the extent required by the nature of the Work.
  - b. prepare final design (Construction Plans) in accord with the requirements of the latest edition of the American Association of State Highway Transportation Officials (AASHTO) manual or other standard, such as the Uniform Building Code, as approved by CDOT.
  - c. prepare special provisions and estimates in accord with the State’s Roadway and Bridge Design Manuals and Standard Specifications for Road and Bridge Construction or Local Agency specifications if approved by CDOT.
  - d. include details of any required detours in the Plans, in order to prevent any interference of the construction work and to protect the traveling public.
  - e. stamp the Plans produced by a Colorado Registered Professional Engineer.
  - f. provide final assembly of Plans and contract documents.
  - g. be responsible for the Plans being accurate and complete.
  - h. make no further changes in the Plans following the award of the construction contract except by agreement in writing between the parties. The Plans shall be considered final when approved and accepted by the parties hereto, and when final they shall be deemed incorporated herein.
2. If the Local Agency is the responsible party:
  - a. The local agency shall comply with the requirements of the Americans With Disabilities Act (ADA), and applicable federal regulations and standards as contained in the document “ADA Accessibility Requirements in CDOT Transportation Projects”.
  - b. It shall afford the State ample opportunity to review the Plans and make any changes in the Plans that are directed by the State to comply with State requirements.
  - c. It may enter into a contract with a consultant to do all or any portion of the Plans and/or of construction administration. Provided, however, that if federal-aid funds are involved in the cost of such work to be

done by a consultant, that consultant contract (and the performance/provision of the Plans under the contract) must comply with all applicable requirements of 23 CFR Part 172 and with any procedures implementing those requirements as provided by the State. If the Local Agency does enter into a contract with a consultant for the Work:

- (1) it shall submit a certification that procurement of any design consultant contract complied with the requirements of 23 CFR 172.5(1) prior to entering into contract. The State shall either approve or deny such procurement. If denied, the Local Agency may not enter into the contract.
- (2) it shall ensure that all changes in the consultant contract have prior approval by the State. Such changes in the contract shall be by written supplement agreement. As soon as the contract with the consultant has been awarded by the Local Agency, one copy of the executed contract shall be submitted to the State. Any amendments to such contract shall also be submitted.
- (3) it shall require that all consultant billings under that contract shall comply with the State's standardized billing format. Examples of the billing formats are available from the CDOT Agreements Office.
- (4) it (or its consultant) shall use the CDOT procedures described in **Exhibit A** to administer that design consultant subcontract, to comply with 23 CFR 172.5(b).
- (5) it may expedite any CDOT approval of its procurement process and/or consultant contract by submitting a letter to CDOT from the certifying Local Agency's attorney/authorized representative certifying compliance with 23 CFR 172.5(b).
- (6) it shall ensure that its consultant contract complies with the requirements of 49 CFR 18.36(i) and contains the following language verbatim:
  - (a) "The design work under this contract shall be compatible with the requirements of the contract between the Local Agency and the State (which is incorporated herein by this reference) for the design/construction of the project. The State is an intended third party beneficiary of this contract for that purpose."
  - (b) "Upon advertisement of the project work for construction, the consultant shall make available services as requested by the State to assist the State in the evaluation of construction and the resolution of construction problems that may arise during the construction of the project."
  - (c) "The consultant shall review the construction contractor's shop drawings for conformance with the contract documents and compliance with the provisions of the State's publication, Standard Specifications for Road and Bridge Construction, in connection with this work."
  - (d) The State, in its discretion, will review construction plans, special provisions and estimates and will cause the Local Agency to make changes therein that the State determines are necessary to assure compliance with State requirements.

B. Construction [if applicable]

1. If the Work includes construction, the responsible party shall perform the construction in accordance with the approved design plans and/or administer the construction all in accord with the Scope of Work in **Exhibit A**. Such administration shall include project inspection and testing; approving sources of materials; performing required plant and shop inspections; documentation of contract payments, testing and inspection activities; preparing and approving pay estimates; preparing, approving and securing the funding for contract modification orders and minor contract revisions; processing contractor claims; construction supervision; and meeting the Quality Control requirements as described in the Scope of Work in **Exhibit A**.
2. The State shall have the authority to suspend the Work, wholly or in part, by giving written notice thereof to the Local Agency, due to the failure of the Local Agency or its contractor to correct project conditions which are unsafe for workers or for such periods as the State may deem necessary due to unsuitable weather, or for conditions considered unsuitable for the prosecution of the Work, or for any other condition or reason deemed by the State to be in the public interest.
3. If the Local Agency is the responsible party:
  - a. it shall appoint a qualified professional engineer, licensed in the State of Colorado, as the Local Agency Project Engineer (LAPE), to perform that administration. The LAPE shall administer the project in accordance with this contract, the requirements of the construction contract and applicable State procedures.
  - b. if bids are to be let for the construction of the project, it shall advertise the call for bids upon approval by the State and award the construction contract(s) to the low responsible bidder(s) upon approval by the State.

- (1) The Local Agency has the option to accept or reject the proposal of the apparent low bidder for work on which competitive bids have been received. The Local Agency must declare the acceptance or rejection within 3 working days after said bids are publicly opened.
  - (2) By indicating its concurrence in such award, the Local Agency, acting by or through its duly authorized representatives, agrees to provide additional funds, subject to their availability and appropriation for that purpose, if required to complete the Work under this project if no additional federal-aid funds will be made available for the project. This paragraph also applies to projects advertised and awarded by the State.
- c. If all or part of the construction work is to be accomplished by Local Agency personnel (i.e. by force account), rather than by a competitive bidding process, the Local Agency will ensure that all such force account work is accomplished in accordance with the pertinent State specifications and requirements with 23 CFR 635, Subpart B, Force Account Construction.
- (1) Such work will normally be based upon estimated quantities and firm unit prices agreed to between the Local Agency and the Stat in advance of the Work, as provided for in 23 CFR 635.204(c). Such agreed unit prices shall constitute a commitment as to the value of the Work to be performed.
  - (2) An alternative to the above is that the Local Agency may agree to participate in the Work based on actual costs of labor, equipment rental, materials supplies and supervision necessary to complete the Work. Where actual costs are used, eligibility of cost items shall be evaluated for compliance with 48 CFR Part 31.
  - (3) Rental rates for publicly owned equipment will be determined in accordance with the State's Standard Specifications for Road and Bridge Construction § 109.04.
  - (4) All force account work shall have prior approval of the State and shall not be initiated until the State has issued a written notice to proceed.
- C. State's obligations
1. The State will perform a final project inspection prior to project acceptance as a Quality Control/Assurance activity. When all Work has been satisfactorily completed, the State will sign a final acceptance form.
  2. Notwithstanding any consents or approvals given by the State for the Plans, the State will not be liable or responsible in any manner for the structural design, details or construction of any major structures that are designed by or are the responsibility of the Local Agency as identified in the Scope of Work in **Exhibit A**, within the Work of this contract.

### **Section 8. ROW Acquisition and Relocation**

If the Project includes right of way, prior to this project being advertised for bids, the Responsible Party will certify in writing to the State that all right of way has been acquired in accordance with the applicable state and federal regulations, or that no additional right of way is required.

Any acquisition/relocation activities must comply with: all applicable federal and state statutes and regulations, including but not limited to the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 as amended (P.L. 91-646) and the Uniform Relocation Assistance and Real Property Acquisition Policies for Federal and Federally Assisted Programs as amended (49 CFR Part 24); CDOT's Right of Way Manual; and CDOT's Policy and Procedural Directives.

Allocation of Responsibilities are as follows:

- Federal participation in right of way acquisition (3111 charges), relocation (3109 charges) activities, if any, and right of way incidentals (expenses incidental to acquisition/relocation of right of way – 3114 charges);
- Federal participation in right of way acquisition (3111 charges), relocation (3109 charges) but no participation in incidental expenses (3114 charges); or
- No federal participation in right of way acquisition (3111 charges) and relocation activities (3109 expenses).

Regardless of the option selected above, the State retains oversight responsibilities. The Local Agency's and the State's responsibilities for each option is specifically set forth in CDOT's Right of Way Manual. The manual is located at [http://www.dot.state.co.us/ROW\\_Manual/](http://www.dot.state.co.us/ROW_Manual/).

If right of way is purchased for a state highway, including areas of influence of the state highway, the local agency shall immediately convey title to such right of way to CDOT after the local agency obtains title.

### **Section 9. Utilities**

If necessary, the Responsible Party will be responsible for obtaining the proper clearance or approval from any utility company, which may become involved in this Project. Prior to this Project being advertised for bids, the Responsible Party will certify in writing to the State that all such clearances have been obtained.

### **Section 10. Railroads**

In the event the Project involves modification of a railroad company's facilities whereby the Work is to be accomplished by railroad company forces, the Responsible Party shall make timely application to the Public Utilities Commission requesting its order providing for the installation of the proposed improvements and not proceed with that part of the Work without compliance. The Responsible Party shall also establish contact with the railroad company involved for the purpose of complying with applicable provisions of 23 CFR 646, subpart B, concerning federal-aid projects involving railroad facilities, including:

- A. Executing an agreement setting out what work is to be accomplished and the location(s) thereof, and that the costs of the improvement shall be eligible for federal participation.
- B. Obtaining the railroad's detailed estimate of the cost of the Work.
- C. Establishing future maintenance responsibilities for the proposed installation.
- D. Proscribing future use or dispositions of the proposed improvements in the event of abandonment or elimination of a grade crossing.
- E. Establishing future repair and/or replacement responsibilities in the event of accidental destruction or damage to the installation.

### **Section 11. Environmental Obligations**

The Local Agency shall perform all Work in accordance with the requirements of the current federal and state environmental regulations including the National Environmental Policy Act of 1969 (NEPA) as applicable.

### **Section 12. Maintenance Obligations**

The Local Agency will maintain and operate the improvements constructed under this contract at its own cost and expense during their useful life, in a manner satisfactory to the State. The Local Agency will make proper provisions for such maintenance obligations each year. Such maintenance and operations shall be conducted in accordance with all applicable statutes, ordinances and regulations which define the Local Agency's obligations to maintain such improvements. The State will make periodic inspections of the project to verify that such improvements are being adequately maintained.

### **Section 13. Record Keeping**

The Local Agency shall maintain a complete file of all records, documents, communications, and other written materials, which pertain to the costs incurred under this contract. The Local Agency shall maintain such records for a period of three (3) years after the date of termination of this contract or final payment hereunder, whichever is later, or for such further period as may be necessary to resolve any matters which may be pending. The Local Agency shall make such materials available for inspection at all reasonable times and shall permit duly authorized agents and employees of the State to inspect the project and to inspect, review and audit the project records.

### **Section 14. Termination Provisions**

This contract may be terminated as follows:

- A. Termination for Convenience. The State may terminate this contract at any time the State determines that the purposes of the distribution of moneys under the contract would no longer be served by completion of the project. The State shall effect such termination by giving written notice of termination to the Local Agency and specifying the effective date thereof, at least twenty (20) days before the effective date of such termination.
- B. Termination for Cause. If, through any cause, the Local Agency shall fail to fulfill, in a timely and proper manner, its obligations under this contract, or if the Local Agency shall violate any of the covenants, agreements, or stipulations of this contract, the State shall thereupon have the right to terminate this contract for cause by giving written notice to the Local Agency of its intent to terminate and at least ten (10) days opportunity to cure the default or show cause why termination is otherwise not appropriate. In the event of termination, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs and reports or other material prepared by the Local Agency under this contract shall, at the option of the State, become its property, and the Local Agency shall be entitled to receive just and equitable compensation for any services and supplies delivered and accepted. The Local Agency shall be obligated to return any payments advanced under the provisions of this contract.

Notwithstanding the above, the Local Agency shall not be relieved of liability to the State for any damages sustained by the State by virtue of any breach of the contract by the Local Agency, and the State may withhold

payment to the Local Agency for the purposes of mitigating its damages until such time as the exact amount of damages due to the State from the Local Agency is determined.

If after such termination it is determined, for any reason, that the Local Agency was not in default or that the Local Agency's action/inaction was excusable, such termination shall be treated as a termination for convenience, and the rights and obligations of the parties shall be the same as if the contract had been terminated for convenience, as described herein.

C. Termination Due to Loss of Funding. The parties hereto expressly recognize that the Local Agency is to be paid, reimbursed, or otherwise compensated with federal and/or State funds which are available to the State for the purposes of contracting for the Project provided for herein, and therefore, the Local Agency expressly understands and agrees that all its rights, demands and claims to compensation arising under this contract are contingent upon availability of such funds to the State. In the event that such funds or any part thereof are not available to the State, the State may immediately terminate or amend this contract.

### **Section 15. Legal Authority**

The Local Agency warrants that it possesses the legal authority to enter into this contract and that it has taken all actions required by its procedures, by-laws, and/or applicable law to exercise that authority, and to lawfully authorize its undersigned signatory to execute this contract and to bind the Local Agency to its terms. The person(s) executing this contract on behalf of the Local Agency warrants that such person(s) has full authorization to execute this contract.

### **Section 16. Representatives and Notice**

Each individual identified below is the principal representative of the designating Party. All notices required to be given hereunder shall be hand delivered with receipt required or sent by certified or registered mail to such Party's principal representative at the address set forth below. In addition to but not in lieu of a hard-copy notice, notice also may be sent by e-mail to the e-mail addresses, if any, set forth below. Either Party may from time to time designate by written notice substitute addresses or persons to whom such notices shall be sent. Unless otherwise provided herein, all notices shall be effective upon receipt.

<b>If to State</b>	<b>If to the Local Agency</b>
CDOT Region: R3	County of Gunnison
Jason Huddle	Martin Schmidt
Project Manager	Assistant County Manager for Public Works
222 S 6th St Rm 317,	195 Basin Park Drive
Grand Junction, CO 81501	GUNNISON, CO 81230
970-986-9251	970-641-0044

### **Section 17. Successors**

Except as herein otherwise provided, this contract shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.

### **Section 18. Third Party Beneficiaries**

It is expressly understood and agreed that the enforcement of the terms and conditions of this contract and all rights of action relating to such enforcement, shall be strictly reserved to the State and the Local Agency. Nothing contained in this contract shall give or allow any claim or right of action whatsoever by any other third person. It is the express intention of the State and the Local Agency that any such person or entity, other than the State or the Local Agency receiving services or benefits under this contract shall be deemed an incidental beneficiary only.

### **Section 19. Governmental Immunity**

Notwithstanding any other provision of this contract to the contrary, 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, protection, or other provisions of the Colorado Governmental Immunity Act, § 24-10-101, et seq., C.R.S., as now or hereafter amended. The parties understand and agree that liability for claims for injuries to persons or property arising out of negligence of the State of Colorado, its departments, institutions, agencies, boards, officials and employees is controlled and limited by the provisions of § 24-10-101, et seq., C.R.S., as now or hereafter amended and the risk management statutes, §§ 24-30-1501, et seq., C.R.S., as now or hereafter amended.

### **Section 20. Severability**

To the extent that this contract may be executed and performance of the obligations of the parties may be accomplished within the intent of the contract, the terms of this contract are severable, and should any term or provision hereof be declared invalid or become inoperative for any reason, such invalidity or failure shall not affect the validity of any other term or provision hereof.

#### **Section 21. Waiver**

The waiver of any breach of a term, provision, or requirement of this contract shall not be construed or deemed as a waiver of any subsequent breach of such term, provision, or requirement, or of any other term, provision or requirement.

#### **Section 22. Entire Understanding**

This contract is intended as the complete integration of all understandings between the parties. No prior or contemporaneous addition, deletion, or other amendment hereto shall have any force or effect whatsoever, unless embodied herein by writing. No subsequent novation, renewal, addition, deletion, or other amendment hereto shall have any force or effect unless embodied in a writing executed and approved pursuant to the State Fiscal Rules.

#### **Section 23. Survival of Contract Terms**

Notwithstanding anything herein to the contrary, the parties understand and agree that all terms and conditions of this contract and the exhibits and attachments hereto which may require continued performance, compliance or effect beyond the termination date of the contract shall survive such termination date and shall be enforceable by the State as provided herein in the event of such failure to perform or comply by the Local Agency.

#### **Section 24. Modification and Amendment**

This contract is subject to such modifications as may be required by changes in federal or State law, or their implementing regulations. Any such required modification shall automatically be incorporated into and be part of this contract on the effective date of such change as if fully set forth herein. Except as provided above, no modification of this contract shall be effective unless agreed to in writing by both parties in an amendment to this contract that is properly executed and approved in accordance with applicable law.

#### **Section 25. Disputes**

Except as otherwise provided in this contract, any dispute concerning a question of fact arising under this contract which is not disposed of by agreement will be decided by the Chief Engineer of the Department of Transportation. The decision of the Chief Engineer will be final and conclusive unless, within 30 calendar days after the date of receipt of a copy of such written decision, the Local Agency mails or otherwise furnishes to the State a written appeal addressed to the Executive Director of the Department of Transportation. In connection with any appeal proceeding under this clause, the Local Agency shall be afforded an opportunity to be heard and to offer evidence in support of its appeal. Pending final decision of a dispute hereunder, the Local Agency shall proceed diligently with the performance of the contract in accordance with the Chief Engineer's decision. The decision of the Executive Director or his duly authorized representative for the determination of such appeals will be final and conclusive and serve as final agency action. This dispute clause does not preclude consideration of questions of law in connection with decisions provided for herein. Nothing in this contract, however, shall be construed as making final the decision of any administrative official, representative, or board on a question of law.

#### **Section 26. 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 **§Statewide Contract Management System** applies. Contractor agrees to be governed, and to abide, by the provisions of CRS §24-102-205, §24-102-206, §24-103-601, §24-103.5-101 and §24-105-102 concerning the monitoring of vendor performance on state contracts and inclusion of contract performance information in a statewide contract management system.

Contractor's performance shall be subject to Evaluation and Review in accordance with the terms and conditions of this Contract, State law, including CRS §24-103.5-101, and State Fiscal Rules, Policies and Guidance. Evaluation and Review of Contractor's performance shall be part of the normal contract administration process and Contractor's performance will be systematically recorded in the statewide Contract Management System. Areas of Evaluation and Review shall include, but shall not be limited to quality, cost and timeliness. Collection of information relevant to the performance of Contractor's obligations under this Contract shall be determined by the specific requirements of such obligations and shall include factors tailored to match the requirements of Contractor's obligations. Such performance information shall be entered into the statewide Contract Management System at

intervals established herein and a final Evaluation, Review and Rating shall be rendered within 30 days of the end of the Contract term. Contractor shall be notified following each performance Evaluation and Review, and shall address or correct any identified problem in a timely manner and maintain work progress.

Should the final performance Evaluation and Review determine that Contractor demonstrated a gross failure to meet the performance measures established hereunder, the Executive Director of the Colorado Department of Personnel and Administration (Executive Director), upon request by the Department of Transportation and showing of good cause, may debar Contractor and prohibit Contractor from bidding on future contracts. Contractor may contest the final Evaluation, Review and Rating by: (a) filing rebuttal statements, which may result in either removal or correction of the evaluation (CRS §24-105-102(6)), or (b) under CRS §24-105-102(6), exercising the debarment protest and appeal rights provided in CRS §§24-109-106, 107, 201 or 202, which may result in the reversal of the debarment and reinstatement of Contractor, by the Executive Director, upon showing of good cause.

### **Section 27. COLORADO SPECIAL PROVISIONS (COLORADO FISCAL RULE 3-3).**

These Special Provisions apply to all contracts. Contractor refers to Local Agency and Contract refers to Agreement.

#### **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(19), 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., applicable Local Agency law, rule or regulation.**

Financial obligations of the Parties payable after the current State Fiscal Year or 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 Parties, 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 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 Parties to indemnify or hold Contractor harmless; requires the Parties 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. Any term included in this Contract that limits Contractor's liability that is not void under this section shall apply only in excess of any insurance to be maintained under this Contract, and no insurance policy shall be interpreted as being subject to any limitations of liability of this Contract.

**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.

**THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK**

**Section 28. SIGNATURE PAGE**

**THE PARTIES HERETO HAVE EXECUTED THIS AGREEMENT**

**\* Persons signing for the Local Agency hereby swear and affirm that they are authorized to act on the Local Agency's behalf and acknowledge that the State is relying on their representations to that effect.**

<p style="text-align: center;"><b>LOCAL AGENCY</b> <b>COUNTY OF GUNNISON</b></p> <p>By: _____ *Signature</p> <p>Name: _____ (Print Name)</p> <p>Title: _____ (Print Title)</p> <p>Date: _____</p>	<p style="text-align: center;"><b>STATE OF COLORADO</b> <b>Jared S. Polis</b> <b>Department of Transportation</b></p> <p>By: _____ Keith Stefanik, P.E., Chief Engineer (For) Shoshana M. Lew, Executive Director</p> <p>Date: _____</p>
<p style="text-align: center;"><b>SECOND LOCAL AGENCY SIGNATURE,</b> <b>IF NEEDED</b> <b>COUNTY OF GUNNISON</b></p> <p>By: _____ *Signature</p> <p>Name: _____ (Print Name)</p> <p>Title: _____ (Print Title)</p> <p>Date: _____</p>	<p style="text-align: center;"><b>STATE OF COLORADO</b> <b>LEGAL REVIEW</b> <b>Philip J. Weiser, Attorney General</b></p> <p>By: _____ Signature – Assistant Attorney General</p> <p>Date: _____</p>

**ALL AGREEMENTS REQUIRE APPROVAL BY THE STATE CONTROLLER**

**CRS §24-30-202 requires the State Controller to approve all State Agreements. This Agreement is not valid until signed and dated below by the State Controller or delegate. The Local Agency is not authorized to begin performance until such time. If the Local Agency begins performing prior thereto, the State of Colorado is not obligated to pay the Local Agency for such performance or for any goods and/or services provided hereunder.**

<p style="text-align: center;"><b>STATE OF COLORADO</b> <b>STATE CONTROLLER</b> <b>Robert Jaros, CPA, MBA, JD</b></p> <p>By: _____ Colorado Department of Transportation</p> <p>Date: _____</p>
---

**EXHIBIT A**  
**SCOPE OF WORK**

Name of Project: Gunnison County – Brush Creek Road Intersection Project  
Project Number: MTF C400-006  
SubAccount #: 27236

This project will consist of constructing a roundabout, bike/pedestrian facilities, bike/pedestrian underpass, and improving the current bus stops at the intersection of SH 135 and County Road 738 (Brush Creek Road) in Gunnison County near Crested Butte.

By accepting funds for this Scope of Work, Local Agency acknowledges, understands, and accepts the continuing responsibility for the safety of the traveling public after initial acceptance of the project. **Local Agency is responsible for maintaining and operating the scope of work described in this Exhibit A constructed under this Agreement at its own cost and expense during its useful life.**

**THE REST OF THIS PAGE INTENTIONALLY LEFT BLANK**

**EXHIBIT B**  
**LOCAL AGENCY RESOLUTION (IF APPLICABLE)**

**EXHIBIT C - FUNDING PROVISIONS**

**County of Gunnison MTF C400-006 (27236)**

**A. Cost of Work Estimate**

The Local Agency has estimated the total cost of the Work to be \$548,428.00, which is to be funded as follows:

1. a.	State Funds (75% of MMO award)		\$411,321.00
b.	Local Agency Funds (25% of MMO award)		\$137,107.00
<b>TOTAL BUDGETED FUNDS</b>			<b>\$548,428.00</b>
<hr/>			
2.	<b>ESTIMATED PAYMENT TO LOCAL AGENCY</b>		
a.	State Funds Budgeted		\$411,321.00
<b>TOTAL ESTIMATED PAYMENT TO LOCAL AGENCY</b>			<b>75% \$411,321.00</b>
<b>TOTAL ESTIMATED FUNDING BY LOCAL AGENCY</b>			<b>25% \$137,107.00</b>
<b>TOTAL PROJECT ESTIMATED FUNDING</b>			<b>100.00% \$548,428.00</b>
<hr/>			
4.	<b>FOR CDOT ENCUMBRANCE PURPOSES</b>		
a.	Total Encumbrance Amount (Only State funds are encumbered)		\$411,321.00
b.	Less ROW Acquisition 3111 and/or ROW Relocation 3109		\$0.00
<b>NET TO BE ENCUMBERED BY CDOT IS AS FOLLOWS</b>			<b>\$411,321.00</b>

Note: No funds are currently available. Additional funds will become available after execution of an Option letter (Exhibit D) or formal Amendment.

Design 3020 WBS Element 27236.10.30	Performance Period Start*/End Date N/A	\$0.00
Const. 3301 WBS Element 27236.20.10	Performance Period Start*/End Date N/A	\$0.00

\*The Local Agency should not begin work until both of the following are in place: 1) the execution of the document encumbering funds for the respective phase; and 2) Local Agency receipt of the official Notice to Proceed. Any work performed before these two (2) milestones are achieved will not be reimbursable.

**B. Funding Ratio**

The funding ratio for the State funds for this Work is 75% State funds to 25% Local Agency funds, and this ratio applies only to the \$548,428.00 that is eligible for State funds. All other costs are borne by the Local Agency at 100%. If the total cost of performance of the Work exceeds \$548,428.00, and additional State funds are not available, the Local Agency shall pay all such excess costs. If the total cost of performance of the Work is less than \$548,428.00, then the amount of Local Agency and State funds will be decreased in accordance with the funding ratio described herein.

**This applies to the entire scope of Work.**

**C. Maximum Amount Payable**

The maximum amount payable to the Local Agency under this Agreement shall be \$411,321.00. For CDOT accounting purposes, the State funds of \$411,321.00 will be

encumbered, but the Local Agency funds of \$137,107.00 will NOT be encumbered. The total budget of this project is \$548,428.00, unless this amount is increased by an executed amendment before any increased cost is incurred. The total cost of the Work is the best estimate available, based on the design data as approved at the time of execution of this Agreement, and any cost is subject to revisions agreed to by the parties prior to bid and award. **This applies to the entire scope of Work.**

**EXHIBIT D**

**SAMPLE IGA OPTION LETTER**

<b>Date</b>	<b>State Fiscal Year</b>	<b>Option Letter No.</b>
<b>Project Code</b>	<b>Original Agreement #</b>	

Vendor Name:

Option to unilaterally add phasing to include Design, Construction, Environmental, Utilities, ROW incidentals or Miscellaneous and to update encumbrance amount(s).

Option to unilaterally transfer funds from one phase to another phase.

Option to unilaterally add phasing to include Design, Construction, Environmental, Utilities, ROW incidentals or Miscellaneous, to update encumbrance amount(s), and to unilaterally transfer funds from one phase to another phase.

Option to unilaterally extend the term of this Agreement and/or update a Work Phase Performance Period and/or modify OMB Guidance.

**Option A**

In accordance with the terms of the original Agreement between the State of Colorado, Department of Transportation and the Local Agency, the State hereby exercises the option to authorize the Local Agency to add a phase and to encumber funds for the phase based on changes in funding availability and authorization. The total encumbrance is (or increased) by \$0.00. A new **Exhibit C-1** is made part of the original Agreement and replaces **Exhibit C**.

**Option B**

In accordance with the terms of the original Agreement between the State of Colorado, Department of Transportation and the Local Agency, the State hereby exercises the option to transfer funds based on variance in actual phase costs and original phase estimates. A new **Exhibit C-1** is made part of the original Agreement and replaces **Exhibit C**.

**Option C**

In accordance with the terms of the original Agreement between the State of Colorado, Department of Transportation and the Local Agency, the State hereby exercises the option to 1) release the Local Agency to begin a phase; 2) to encumber funds for the phase based upon changes in funding availability and authorization; and 3) to transfer funds from phases based on variance in actual phase costs and

original phase estimates. A new **Exhibit C-1** is made part of the original Agreement and replaces **Exhibit C**.

**Option D**

In accordance with the terms of the original Agreement between the State of Colorado, Department of Transportation and the Local Agency, the State hereby exercises the option extend the term of this Agreement and/or update a Work Phase Performance Period and/or modify information required under the OMB Uniform Guidance, as outlined in **Exhibit C**. This is made part of the original Agreement and replaces the Expiration Date shown on the Signature and Cover Page. Any updated version of **Exhibit C** shall be attached to any executed Option Letter as **Exhibit C-1** (with subsequent exhibits labeled **C-2, C-3**, etc.).

The effective date of this option letter is upon approval of the State Controller or delegate.

**STATE OF COLORADO**  
**Jared S. Polis**  
**Department of Transportation**

By: \_\_\_\_\_  
Keith Stefanik, P.E., Chief Engineer  
(For) Shoshana M. Lew, Executive Director

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

**ALL AGREEMENTS MUST BE APPROVED BY THE STATE CONTROLLER**

**CRS §24-30-202 requires the State Controller to approve all State Agreements. This Agreement is not valid until signed and dated below by the State Controller or delegate. Contractor is not authorized to begin performance until such time. If the Local Agency begins performing prior thereto, the State of Colorado is not obligated to pay the Local Agency for such performance or for any goods and/or services provided hereunder.**

**STATE OF COLORADO**  
**STATE CONTROLLER**  
Robert Jaros, CPA, MBA, JD

By: \_\_\_\_\_  
Colorado Department of Transportation

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

**EXHIBIT E**

**PII Certification**

**STATE OF COLORADO**

**LOCAL AGENCY CERTIFICATION FOR ACCESS TO PII THROUGH A  
DATABASE OR AUTOMATED NETWORK**

Pursuant to § 24-74-105, C.R.S., I, \_\_\_\_\_, on behalf of \_\_\_\_\_ (legal name of Local Agency) (the “Local Agency”), hereby certify under the penalty of perjury that the Local Agency 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 Local Agency.

Signature: \_\_\_\_\_

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

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

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

**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

---

**Agenda Item:** Acknowledgment of County Manager's Signature; Gunn

---

**Action Requested:** County Manager Signature

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

Gunnison County Deputy Chief Finance Officer Employment Agreement for Mark Rozman

**Fiscal Impact:**

**Submitted by:** Holly Perry for Matthew Birnie

**Submitter's Email Address:** hperry@gunnisoncounty.org

---

**Finance Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

---

**County Attorney Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes  No

---

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirnie

Discharge Date: 10/31/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 11/4/2025

---

**GUNNISON COUNTY  
DEPUTY CHIEF FINANCIAL OFFICER  
EMPLOYMENT AGREEMENT**

THIS AGREEMENT is made and entered into on the 29th day of October 2025, by and between the Board of County Commissioners of the County of Gunnison, Colorado ("County") and Mark Rozman ("Employee").

1. Deputy Chief Financial Officer. The County agrees to employ Employee as the Deputy Chief Financial Officer, and Employee agrees to be employed as the Deputy Chief Financial Officer, pursuant to the terms and conditions of this Agreement beginning on November 17, 2025.
2. Duties. Employee shall serve at the pleasure of the Chief Financial Officer, and under the direct supervision of the Chief Financial Officer or their designee who shall have full authority to oversee the work of the Employee and to make employment decisions, including identification of tasks, allocation of time, discipline and termination. A job description of representative duties is attached as Attachment A to this Agreement.
3. Employee Handbook. Except as otherwise stipulated herein, the Gunnison County Employee Handbook ("Employee Handbook") shall apply to Employee.
4. Employee Benefits. During the period of employment, Employee shall be eligible for those benefits afforded full-time permanent Administrative Personnel of Gunnison County.
  - a. Vacation. The Employee shall accrue vacation at 10 hours per month until such time as Employee would be eligible for increased accrual under Section 4-3 "Fringe Benefits" of the Employment Handbook.
  - b. Sick Leave. The Employee shall accrue sick leave of 8 hours per month of employment. If, and only if, there is a voluntary resignation by Employee, Employee shall receive payment for accumulated sick leave as identified in the Employee Handbook.
  - c. Executive Leave. The Employee shall be granted forty (40) hours of Executive Leave each calendar year, which shall be added to the Employee's leave balance on January 1 of each year. Executive Leave must be used within the calendar year in which it is granted and shall not carry over into subsequent years. Any unused Executive Leave as of December 31 of each year shall be forfeited without compensation.
  - d. Cell Phone Reimbursement. Employee shall be eligible for a \$75.00 per month cell phone reimbursement.
  - e. Relocation Expenses. A reimbursement of up to \$8,000 will be provided to Employee to cover moving expenses.
6. Compensation. The County agrees to pay Employee for Employee's services a

base salary of One-Hundred, Fifty Thousand, Two Hundred Twenty-Five and Thirty-Seven Cents (\$150,225.37). The parties specifically agree that for purposes of establishing Employee's compensation and any future adjustments to the same, the provisions of Section 3 "Employment and Classification System" of the Employee Handbook, and any subsequent amendments thereto, are applicable to Employee.

7. Market Wage Adjustments. Starting in 2027. Employee shall receive the same market wage adjustments as those afforded other top salaried tier County employees.

8. Performance Evaluation. The County shall strive to provide Employee with an annual performance evaluation.

9. Hours of Work. It is agreed by both parties that Employee is a professional hired to perform the duties specified and such other duties consistent with the job status. Exempt employees are classified as salaried and are expected to fulfill their job responsibilities without eligibility for overtime compensation, whether in cash or compensatory time for work more than 40 hours per week. Exempt employees are hired to perform specific duties, and the nature of the role may require working beyond 40 hours per week, attending evening meetings, or performing duties outside of standard office hours. While exempt employees have some flexibility in managing their schedules to meet workload demands, they are expected to maintain a full workweek and be regularly present during core business hours unless otherwise directed by their supervisor. Compensation for exempt employees remains fixed and does not vary based on the number of hours worked.

10. Employee's Responsibilities.

f. Ethical Responsibilities. Employee shall observe and comply with all ethical and professional standards and all other obligations imposed by constitution, statute or other provision of law and shall conduct Employee's affairs in such a manner as to avoid a conflict of interest and in accordance with the duties and responsibilities outlined by the County Manager. Employee shall, at all times during the period of employment, other than as expressly allowed herein, devote Employee's time, attention, knowledge and skills solely to the interests of the County.

g. Status as Employee. It is the intention of County and the Employee that the Employee shall be a public employee and entitled to all of the protection and benefits of a public employee of Gunnison County pursuant to the Colorado Governmental Immunity Act, C.R.S. 24-10-101, et seq.

12. Return of County Property. Employee shall return to the County all County property, including, without limitation, all equipment, vehicles, keys, credit cards, County product, tangible proprietary information, documents, books, records, reports, notes, contracts, lists, computer software and hardware (and other computer-generated files and data), and copies thereof, created on any medium and furnished to, obtained by, or prepared by Employee in the course of or incident to Employee's employment.

13. Termination of Employment by County.

- h. Employment at Will. The employment relationship between Employee and the County is terminable at the will of the County at any time during the period of employment and nothing in this Agreement shall be interpreted or construed to prevent, limit or otherwise interfere with the right of the County to terminate the employment relationship at any time for any reason.
- i. Severance Pay. If the employment relationship is terminated by the County at any time during the period of employment and Employee is ready, willing and able to continue to perform the duties of Deputy Chief Financial Officer, the County shall provide Employee severance pay in the amount equal to three months base pay, plus benefits, at the rate of Employee's pay and benefits at the time of termination, or the rate of Employee's average base pay for the preceding twenty-four (24) month period, whichever is greater.

14. Termination by Resignation by Employee. During the period of employment, Employee may, at any time following sixty (60) days' written notice to the County, resign from employment with the County and terminate this Agreement. If Employee resigns from employment with the County, severance pay provisions of this Agreement shall not apply.

15. Severability. If, in any jurisdiction, any provision of this Agreement or its application to any party or circumstance is restricted, prohibited, or unenforceable, such provision shall, as to such jurisdiction, be ineffective only to the extent of such restriction, prohibition, or unenforceability without invalidating the remaining provisions hereof and without affecting the validity or enforceability of such provision in any other jurisdiction or its application to other parties or circumstances.

16. Entire Agreement. This Agreement constitutes the entire Agreement of the County and Employee and supersedes any and all negotiations relating to the subject matter hereof. It is expressly understood and agreed that in the event of any dispute between the County and Employee arising under this Agreement, Colorado law shall control to the extent that it is not superseded by any applicable federal law.

IN WITNESS WHEREOF, the County and Employee have executed this Agreement as of the day and date as first set forth above.

EMPLOYEE

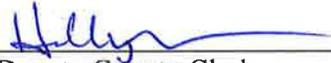


Matthew Birnie, County Manager  
For BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF GUNNISON, COLORADO



Mark Rozman

ATTEST:



Deputy County Clerk





## DEPUTY CHIEF FINANCIAL OFFICER

Revision Date: **OCT 2023**  
Status: **FULL-TIME**  
FLSA Status: **EXEMPT**

Reports to: **CFO**  
Department: **Finance**  
Job Grade: **43**

---

**POSITION SUMMARY:** The purpose of this position to support the Chief Financial Officer (CFO) in Finance Program activities. Responsible for all areas relating to financial accounting. Develops and maintains department-specific accounting policies, practices, and procedures to ensure accurate and timely financial reporting to stakeholders inside and outside the County. Provides management of accounting staff. Addresses tight deadlines and a multitude of finance and accounting activities including general ledger preparation, management and financial reporting, year-end audit preparation, and the support of budget and forecast activities.

### **SUPERVISION:**

**Provided** - Supervises program staff

**Received** - Works under the general supervision of the CFO

### **ESSENTIAL FUNCTIONS:**

*Essential functions*, as defined under the Americans with Disabilities Act, may include any of the following representative duties, knowledge, and skills. This is not a comprehensive listing of all functions and duties performed by incumbents of this class; employees may be assigned duties which are not listed below; reasonable accommodations will be made as required. The job description does not constitute an employment agreement and is subject to change at any time by the employer. Essential duties and responsibilities may include, but are not limited to, the following:

### **PRIMARY DUTIES:**

#### **Financial Reporting**

- In coordination with the CFO, works with the appropriate staff to ensure a clean and timely year-end audit.
- Leads audit process, including the preparation of audit schedules, identifying and delegating audit tasks, and implementing accounting process to support timely, accurate response to auditor requests.
- In coordination with the CFO, works with the appropriate staff to ensure a clean and timely budget process throughout the organization.
- In coordination with the CFO, develops department and financial reporting goals and objectives; effectively communicates goals and objectives through a variety of means.
- Obtains and maintains a thorough understanding of the financial reporting and general ledger structure.
- Serves as the general ledger superuser; ensures policies and best practices are followed in the general ledger within the County's financial system.
- Manage, upgrade or implement asset tracking process that ensures the accurate balance sheets that reflect County assets and liabilities

## EXHIBIT A



- Ensures accurate and timely monthly, quarterly, and year-end financial compliance activities and financial reporting. Responds to inquiries regarding financial results, special reporting requests, and the like.
- - Oversees preparation and submission of required financial reports such as the Aviation Fuel Tax Report and annual airport reports.
- Maintains and publishes (internally) a complete list of accounting reporting requirements to ensure the timely preparation of same.

### **General Ledger Management**

- Reviews journal entries and creation of new accounts to ensure compliance with County policy and accounting standards.
- Monitors due to/from accounts and ensures timely reconciliation.
- Oversees management of County debt obligations including loans, leases, and special housing agreements.

### **Budgeting**

- In coordination with the CFO, oversees the preparation and review of annual department budgets, business plans and performance measures. This includes overseeing the development and enforcement of budget calendar for accounting staff and relevant department leads across the County.
- Participates in budget meetings with departments to ensure clear communication of financial processes and priorities.
- Monitors department budgets through periodic review of financial and other related management reports.
- Collaborates with the other department budget managers to support overall department goals and objectives.
- Analyzes and monitors department expenditures and revenues; researches ways to reduce costs and maximize reimbursement for services provided; serves as a liaison for various personnel, budget, and other financial issues.
- Participates in quarterly budget meetings with department heads to evaluate budget-to-actuals and make necessary midyear adjustments.

### **Payroll Operations**

- In coordination with the CFO and Human Resources Director, manage and ensure accurate and timely payroll processing for all County employees in compliance with federal, state, and local regulations.
- Monitor payroll procedures to ensure compliance with labor laws, tax regulations, retirement system requirements, and other applicable policies.
- Develop, implement, and enforce payroll policies and procedures that enhance efficiency and ensure consistency.
- Oversee payroll tax reporting and ensure timely submission of quarterly 941s and annual tax filings, including W-2s and 1099s.
- Supervise and mentor payroll administrator, including assigning tasks, conducting performance evaluations, and fostering professional development opportunities.
- Identify opportunities to streamline payroll workflows, enhance accuracy, and leverage technology to improve efficiency.

## EXHIBIT A



### **Operational Approvals & Oversight**

- Reviews and approves finance-related BOCC agenda items in coordination with department goals.
- Approves County financial transactions including Positive Pay, ACH/ETF transactions, and exception handling in Wells Fargo.
- Reviews and approves vouchers and cash receipts, ensuring accuracy and adherence to County policy.
- Oversees monthly uploads of departmental reports to the document management system (e.g., Laserfiche), including purchase card, accounts payable, and cash transfer reports.
- Serve as backup for Sr. Accountants as applicable, in their absence.

### **Supervising**

- In coordination with the CFO, works with each direct report to establish goals and objectives for each year and monitors and advises on the progress to enhance the professional development of staff.
- Coordinates processes involved with special projects and any additional required analysis requested by the CFO or other County leaders.
- Provides supervision of employees; assigns and reviews work; provides broad direction, oversees department/division policy and procedure standards, and evaluates performance of direct employees.
- Reviews and resolves internal issues; participates in the development and implementation of policies and strategic direction for the department.
- Advises staff regarding the handling of non-routine reporting transactions.

### **PERIPHERAL DUTIES:**

- Provides training to new and existing staff.
- Monitors and analyzes department work to develop more efficient procedures and use of resources while maintaining a high level of accuracy.
- Provides support with special projects and workflow process improvements.
- Composes and edits a variety of correspondence, reports, memoranda, and other material requiring judgment as to content, accuracy, and completeness.
- Prepares and presents, or assists in presenting, information to County Commissioners and other County administrative personnel concerning issues and requests related to the operations.
- When a local declaration of emergency or disaster is declared by the Board of Commissioners, all Gunnison County employees may be required to work as a Disaster Service Worker.
- Performs all other appropriate duties and tasks as assigned.

### **QUALIFICATIONS/EDUCATION:**

- Graduation from an accredited four-year college or university with a degree in accounting, finance, or public administration, or a closely related field, and
- eight (8) years of progressively responsible governmental accounting or finance work, or
- any equivalent combination of education and experience that the County deems appropriate.

### **KNOWLEDGE/SKILLS:**

- Working knowledge of modern governmental accounting theory, principles, and practices; working knowledge of internal control procedures and management information systems;
- Working knowledge of office automation and computerized financial applications;
- Knowledge of public finance and fiscal planning;
- Knowledge of budgetary, accounting and reporting systems and GASB GAAP;
- Knowledge of government ERM/Accounting systems;
- Ability to manage the workflow and deadlines of 3 or more subordinates in constructive and effective ways;

## EXHIBIT A



- Ability to prepare and analyze financial reports; ability to maintain efficient and effective financial systems and procedures; ability to accurately account for County funds;
- Ability to establish and maintain effective working relationships;
- Ability to communicate effectively, orally and in writing.
- Ability to concentrate and pay close attention to detail with constant breaks in concentration associated with speaking in person to other County employees and citizens requiring assistance.
- Ability to accept negative communication concerning recommendation decisions.
- Ability to define problems, collect data, establish facts and draw valid conclusions often under pressure of deadlines.
- Ability to work independently with access to confidential information used to develop and support managerial positions.
- Knowledge of personal computers, word-processing and database software capabilities.

### **SPECIAL REQUIREMENTS:**

- Must possess a valid Colorado driver's license.
- Must complete ICS 100 and ICS 200 within the first year of employment.

### **COMPETENCIES:**

1. MANAGES FOR RESULTS
2. FISCAL ACCOUNTABILITY
3. TECHNICAL & FUNCTIONAL EXPERTISE
4. INDIVIDUAL & SHARED ACCOUNTABILITY
5. LEADERSHIP

### **PHYSICAL REQUIREMENTS:**

#### **STRENGTH**

LIGHT - Exert up to 20 lbs. of force occasionally, and/or up to 10 lbs. of force frequently, and/or a negligible amount of force constantly to move objects. Physical demands are in excess of those of sedentary work. Light work usually requires walking or standing to a significant degree.

#### **MOVEMENT**

STOOPING - Bending body downward and forward. This factor is important if it occurs to a considerable degree and requires full use of the lower extremities and back muscles.

CROUCHING - Bending body downward and forward by bending legs and spine.

REACHING - Extending hand(s) and arm(s) in any direction.

HANDLING - Seizing, holding, grasping, turning, or otherwise working with hand or hands. Fingers are involved only to the extent that they are an extension of the hand.

FINGER USE - Picking, pinching, or otherwise working primarily with fingers rather than with the whole hand or arm as in handling.

#### **AUDITORY**

TALKING - Expressing or exchanging ideas by means of the spoken word. Talking is important for those activities in which workers must impart oral information to clients or to the public, and in those activities in which they must convey detailed or important spoken instructions to other workers accurately, loudly, or quickly.

EXHIBIT A



**HEARING** - Perceiving the nature of sounds. Used for those activities which require ability to receive detailed information through oral communication, and to make fine discriminations in sounds, such as when making fine adjustments on running engines.

**VISION**

**NEAR ACUITY** - Clarity of vision at 20 inches or less. Use this factor when special and minute accuracy is demanded.

**FAR ACUITY** - Clarity of vision at 20 feet or more. Use this factor when visual efficiency in terms of far acuity is required in day and night/dark conditions.

**DEPTH PERCEPTION** - Three-dimensional vision. Ability to judge distances and spatial relationships so as to see objects where and as they actually are.

**ADJUSTMENT** - Correction of lens of eye to bring an object into sharp focus. Use this factor when requiring near point work at varying distances.

**COLOR VISION** - Ability to identify and distinguish colors.

**FIELD OF VISION** - Observing an area that can be seen up and down or to right or left while eyes are fixed on a given point. Use this factor when job performance requires seeing a large area while keeping the eyes fixed.

**EQUIPMENT UTILIZED**

Office equipment such as computer, projector, copier, fax, etc.

**COMPUTER USE**

Constantly: 5.5 to 8 hours/day.

**DRIVING**

Never/Occasionally: 0.25 to 2.5 hours/day

**SIGNATURE:**

I have reviewed and understand this job description.

Mark P. Rozman

A handwritten signature in black ink, appearing to read "Mark P. Rozman", written over a horizontal line.

Employee's name

Employee's signature

Date: 10/29/2025



**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

**Agenda Item:** Intergovernmental Agreement to Disburse Colorado O

**Action Requested:**

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

We received a grant through the Colorado Opioid Abatement Council (COAC) that includes partnering with WCPHP partners throughout our region. Silverthread Public Health. San Miguel County Public Health. and Montrose County Public Health have all signed the IGA - we are now submitting

**Fiscal Impact:**

**Submitted by:** Kyle Tibbett

**Submitter's Email Address:** ktibbett@gunnisoncounty.org

**Finance Review:**

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\mlamonica

Discharge Date: 10/30/2025

**County Attorney Review:**

Required

Not Required

Comments:

CA normally recommends against deletion of a contractor's indemnification obligation to the County, and would also normally recommend against a contract containing redlines as this creates ambiguity. BOCC should therefore consider whether to decline Montrose's changes (though accepting them not per se illegal). Remainder of IGAs legally sufficient. MRH

Reviewed by: GUNCOUNTY1\mhoyt

Discharge Date: 10/30/2025

Certificate of Insurance Required

Yes  No

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/31/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 11/4/2025

**INTERGOVERNMENTAL AGREEMENT TO DISBURSE COLORADO OPIOID  
ABATEMENT COUNCIL GRANT FUNDS**

This Intergovernmental Agreement to Disburse Colorado Opioid Abatement Council (COAC) Grant Funds ("Agreement") is made and entered this 1<sup>st</sup> day of September, 2025, by and among the Board of County Commissioners of Gunnison County ("Gunnison County" or "Grant Recipient") and the Board of County Commissioners of Montrose County (Grant Sub-Recipient"), which are organized under and by virtue of the laws of the State of Colorado, and are collectively referred to herein as the "Parties" and individually as "Party."

**RECITALS**

WHEREAS, each of the Parties is authorized by C.R.S. § 29-1-201 *et seq.* to cooperate and contract with one another to provide services or facilities lawfully authorized to each of the cooperating or contracting Parties, including the sharing of costs; and

WHEREAS, Gunnison County and Montrose County previously signed an Intergovernmental Agreement creating the collaborative body known as West Central Public Health Partnership in order to protect the people and environment within each of the respective Counties and to promote health and prevent disease, which will result in optimal health for all the citizens of our respective Counties; and

WHEREAS, Gunnison County has applied for and received a federal grant from COAC for the purpose of increasing prevention, treatment, and recovery support; and

WHEREAS, Gunnison County received a Notice of Award from COAC on May 14, 2025, under COAC Round 3 Infrastructure Funding Opportunity, hereinafter referred to as "Notice of Award"; and

WHEREAS, the Sub-Recipient desires to provide services for the purpose of increasing prevention, treatment, and recovery support in Montrose County; and

WHEREAS, Gunnison County desires to engage the Grant Sub-Recipient to provide Services as identified in the Scope of Work attached hereto and incorporated herein by reference as Appendix "A" ("Services");

NOW, THEREFORE, in consideration of their 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. OBLIGATION OF THE PARTIES.

The Parties shall perform their respective obligations as set forth in this Agreement and the Notice of Award.

Grant Sub-Recipient 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 Grant Sub-Recipient's health department and all applicable federal, state and local laws and regulations affecting the Services or the subject matter thereof.

2. STATUTORY OBLIGATIONS.

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; however, failure to do so shall in no way affect the validity of this Agreement or any remedies available to the Parties hereunder.

3. TERM.

The term of this Agreement shall commence on August 15, 2025, and shall terminate on December 31, 2026, unless sooner terminated or replaced as provided herein. However, this Agreement may include reimbursement for Grant Sub-Recipient's work performed beginning on or after July 1, 2025, which is prior to the executed date of this Agreement, in accordance with funds availability pursuant to the May 14, 2025, Notice of Award.

4. STRATEGIC RESULT.

Execution of this Agreement will assist the Parties to promote optimal community health, wellbeing, and connection through enhancing local community-based workforces to increase access to prevention, treatment, and recovery support.

5. AWARD OF GRANT MONIES.

a. **AWARD.** The total amount of the award to Grant Sub-Recipient is Twenty-Six Thousand and 0/100 dollars (\$26,000.00). Monthly reimbursements shall be payable within 15 days of receipt of an invoice.

b. **USE OF AWARD.** Grant Sub-Recipient shall use the award, and any income earned on the award funds, for the purpose of increasing prevention and recovery support. Grant Sub-Recipient will manage the award funds in accordance with applicable law, this Agreement, and the Notice of Award.

c. **REVERSION OF AWARD FUNDS.** Grant Sub-Recipient will return to Grant Recipient any unexpended funds at the close of the Term. Award funds shall also be promptly returned if the Grant Recipient determines that Grant Sub-Recipient is not performing in accordance with applicable law, this Agreement, or the Notice of Award.

6. REPORTS AND RECORDS.

a. **REPORTS.** Grant Recipient shall compile all requisite monthly progress report information from Grant Sub-Recipient and shall submit quarterly progress reports pursuant to the Reporting Requirements of the Notice of Award. Grant Sub-Recipient shall comply with the Reporting Requirements of the Notice of Award by sending reports to the Grant Recipient at the end of each month. Reporting requirements outlined in Appendix B.

b. **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. Grant Sub-Recipient shall make such records available at Grant Recipient's request during the Term and for four (4) years after the termination or expiration of this Agreement.

7. INDEPENDENT ENTITIES.

The Parties enter into this Agreement as separate, independent governmental entities and shall maintain such status throughout. In carrying out its obligations and activities under this Agreement, Grant Sub-Recipient is acting as an independent government and not as an agent, partner, joint venture or employee of Gunnison County. Grant Sub-Recipient does not have any authority to bind Gunnison County in any manner whatsoever.

Grant Sub-Recipient acknowledges and agrees that Grant Sub-Recipient is not entitled to: (i) unemployment insurance benefits; or (ii) Workers Compensation coverage, from Gunnison County.

8. INDEMNIFICATION.

~~Grant Sub-Recipient 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 Sub-Recipient or its employees, subcontractors or agents in connection with this Agreement. This provision shall survive any termination or expiration of this Agreement with respect to any liability, injury or damage occurring prior to such termination or expiration.~~

~~9.8.~~ ASSIGNMENT.

This Agreement shall not be assigned by any Party without the prior written consent of the other Party. Any assignment without such consent will be ineffective and void and will be cause for termination of this Agreement.

~~40.9.~~ TERMINATION.

The Parties enter into this Agreement to serve the public interest. If this Agreement ceases to further the public interest, a Party, in its discretion, may terminate its participation in the Agreement, in whole or in part, upon written notice to the other Party. Each Party also has the right to terminate the Agreement with cause upon written notice effective immediately, and without cause upon thirty (30) days prior written notice to the Parties.

~~44.10.~~ MISCELLANEOUS.

a. **ENTIRE AGREEMENT.** This Agreement contains the entire agreement between the Parties hereto with respect to the subject matter hereof, and supersedes any and all prior agreements, proposals, negotiations and representations pertaining to the obligations to be performed hereunder.

b. **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.

c. **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.

d. **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, by the Parties of governmental immunity provided by the Colorado Governmental Immunity Act or otherwise.

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. **STATUTES, REGULATIONS, AND OTHER AUTHORITY.** Any reference in this Agreement or the Notice of Award 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.

g. **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.

h. **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.

i. **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.

j. **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.

k. **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.

l. **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.

12. 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 Avenue  
Gunnison, Colorado 81230  
Phone: 970-641-0248

With a copy to:

Board of County Commissioners of Gunnison County  
200 E. Virginia Avenue  
Gunnison, Colorado 81230

Montrose County:

County Manager  
1140 N Grand Ave, Suite 250  
Montrose, CO 81401

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.

13. GOVERNING LAW.

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

14. 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.

INWITNESS WHEREOF, the Parties have executed this Agreement as of the date above written.

BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF GUNNISON, COLORADO

By: \_\_\_\_\_  
Laura Puckett Daniels, Chairperson

ATTEST:

\_\_\_\_\_  
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF MONTROSE COUNTY, COLORADO

By: \_\_\_\_\_  
~~David White, Montrose County Manager~~  
Scott Mijares, Chair



ATTEST:

*Melissa Kottowise*  
\_\_\_\_\_  
Deputy Clerk

*Scott Mijares*

APPENDIX "A"

SCOPE OF SERVICES

Grant Sub-Recipient shall perform and provide the following services:

1. Provide basic need support for women and children who are experiencing SUD/ODU challenges (including either spouse) across the region.
  - a. Create an application that allows women and need to apply for assistance.
  - b. Educate community organizations about the existence of this support.
  - c. Educate community about the existence of this support.
  - d. Review applications and disseminate necessary support.
  - e. Track and report the amount of support disseminated on a monthly basis to Grant Recipient.
2. Support individuals and families in recovery by hosting community events that are substance free.
3. Create and disseminate messaging materials that educate the public on overdose prevention.
4. Invoicing will occur by the 15th of the month following and will include documentation of expenses. Documentation will include:
  - a. Invoices, receipts, and description of how funds align with grant deliverables.

Gunnison County will:

1. Review monthly invoices and documentation for accuracy and notify Grant Sub- Recipient within 7 days of receiving invoice of any questions. Upon receiving complete and accurate invoices with documentation, Gunnison County will pay Grant Sub-Recipient within 15 days of review and receipt of accurate invoice and documentation.

## APPENDIX "B"

### REPORTING REQUIREMENTS

Grant Sub-Recipient shall adhere to the following reporting requirements and submit reports to Gunnison County at the end of each month. Reports can be sent to Kyle Tibbett, [ktibbett@gunnisoncounty.com](mailto:ktibbett@gunnisoncounty.com).

#### Basic Needs Support:

Please refer to COAC's "List of Allowable Uses" to ensure that the support you are providing is an appropriate use of funds. Grant Sub-Recipient will provide information on:

- Number of individuals supported
- Category of support that was given (i.e. rental assistance, transportation, food assistance, etc.)
- How much \$\$ was given

#### Events:

Please refer to COAC's "List of Allowable Uses" to ensure that events you are hosting adhere to the parameters of this list. Grant Sub-Recipient will provide information on:

- Description of event held, and how it aligns with and fosters community connection.
- Total dollar amount spent on event.
- Number of individuals who attended event.

#### Messaging:

Please refer to COAC's "List of Allowable Uses" to ensure that your messaging adheres to the parameters of this list. Grant Sub-Recipient will provide information on:

- Description of messaging item & copy of tear-sheet or contents of social media post, radio ad, etc.
- Cost of messaging item
- Estimated reach

**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

**Agenda Item:** Intergovernmental Agreement to Disburse Colorado O

**Action Requested:**

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

We received a grant through the Colorado Opioid Abatement Council (COAC) that includes partnering with WCPHP partners throughout our region. Silverthread Public Health. San Miguel County Public Health. and Montrose County Public Health have all signed the IGA - we are now submitting

**Fiscal Impact:**

**Submitted by:** Kyle Tibbett

**Submitter's Email Address:** ktibbett@gunnisoncounty.org

**Finance Review:**

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\mlamonica

Discharge Date: 10/30/2025

**County Attorney Review:**

Required

Not Required

Comments:

CA normally recommends against deletion of a contractor's indemnification obligation to the County, and would also normally recommend against a contract containing redlines as this creates ambiguity. BOCC should therefore consider whether to decline Montrose's changes (though accepting them not per se illegal). Remainder of IGAs legally sufficient. MRH

Reviewed by: GUNCOUNTY1\mhoyt

Discharge Date: 10/30/2025

Certificate of Insurance Required

Yes  No

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/31/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 11/4/2025

**INTERGOVERNMENTAL AGREEMENT TO DISBURSE COLORADO OPIOID  
ABATEMENT COUNCIL GRANT FUNDS**

This Intergovernmental Agreement to Disburse Colorado Opioid Abatement Council (COAC) Grant Funds ("Agreement") is made and entered this 1<sup>st</sup> day of September, 2025, by and among the Board of County Commissioners of Gunnison County ("Gunnison County" or "Grant Recipient") and the Board of County Commissioners of San Miguel County (Grant Sub-Recipient"), which are organized under and by virtue of the laws of the State of Colorado, and are collectively referred to herein as the "Parties" and individually as "Party."

**RECITALS**

WHEREAS, each of the Parties is authorized by C.R.S. § 29-1-201 *et seq.* to cooperate and contract with one another to provide services or facilities lawfully authorized to each of the cooperating or contracting Parties, including the sharing of costs; and

WHEREAS, Gunnison County and San Miguel County previously signed an Intergovernmental Agreement creating the collaborative body known as West Central Public Health Partnership in order to protect the people and environment within each of the respective Counties and to promote health and prevent disease, which will result in optimal health for all the citizens of our respective Counties; and

WHEREAS, Gunnison County has applied for and received a federal grant from COAC for the purpose of increasing prevention, treatment, and recovery support; and

WHEREAS, Gunnison County received a Notice of Award from COAC on May 14, 2025, under COAC Round 3 Infrastructure Funding Opportunity, hereinafter referred to as "Notice of Award"; and

WHEREAS, the Sub-Recipient desires to provide services for the purpose of increasing prevention, treatment, and recovery support in San Miguel County; and

WHEREAS, Gunnison County desires to engage the Grant Sub-Recipient to provide Services as identified in the Scope of Work attached hereto and incorporated herein by reference as Appendix "A" ("Services");

NOW, THEREFORE, in consideration of their 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. OBLIGATION OF THE PARTIES.

The Parties shall perform their respective obligations as set forth in this Agreement and the Notice of Award.

Grant Sub-Recipient 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 Grant Sub-Recipient's health department and all applicable federal, state and local laws and regulations affecting the Services or the subject matter thereof.

2. STATUTORY OBLIGATIONS.

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; however, failure to do so shall in no way affect the validity of this Agreement or any remedies available to the Parties hereunder.

3. TERM.

The term of this Agreement shall commence on August 15, 2025, and shall terminate on December 31, 2026, unless sooner terminated or replaced as provided herein. However, this Agreement may include reimbursement for Grant Sub-Recipient's work performed beginning on or after July 1, 2025, which is prior to the executed date of this Agreement, in accordance with funds availability pursuant to the May 14, 2025, Notice of Award.

4. STRATEGIC RESULT.

Execution of this Agreement will assist the Parties to promote optimal community health, wellbeing, and connection through enhancing local community-based workforces to increase access to prevention, treatment, and recovery support.

5. AWARD OF GRANT MONIES.

a. AWARD. The total amount of the award to Grant Sub-Recipient is Twenty-Six Thousand and 0/100 dollars (\$26,000.00). Monthly reimbursements shall be payable within 15 days of receipt of an invoice.

b. USE OF AWARD. Grant Sub-Recipient shall use the award, and any income earned on the award funds, for the purpose of increasing prevention and recovery support. Grant Sub-Recipient will manage the award funds in accordance with applicable law, this Agreement, and the Notice of Award.

c. REVERSION OF AWARD FUNDS. Grant Sub-Recipient will return to Grant Recipient any unexpended funds at the close of the Term. Award funds shall also be promptly returned if the Grant Recipient determines that Grant Sub-Recipient is not performing in accordance with applicable law, this Agreement, or the Notice of Award.

6. REPORTS AND RECORDS.

a. REPORTS. Grant Recipient shall compile all requisite monthly progress report information from Grant Sub-Recipient and shall submit quarterly progress reports pursuant to the Reporting Requirements of the Notice of Award. Grant Sub-Recipient shall comply with the Reporting Requirements of the Notice of Award by sending reports to the Grant Recipient at the end of each month. Reporting requirements outlined in Appendix B.

b. 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. Grant Sub-Recipient shall make such records available at Grant Recipient's request during the Term and for four (4) years after the termination or expiration of this Agreement.

7. INDEPENDENT ENTITIES.

The Parties enter into this Agreement as separate, independent governmental entities and shall maintain such status throughout. In carrying out its obligations and activities under this Agreement, Grant Sub-Recipient is acting as an independent government and not as an agent, partner, joint venture or employee of Gunnison County. Grant Sub-Recipient does not have any authority to bind Gunnison County in any manner whatsoever.

Grant Sub-Recipient acknowledges and agrees that Grant Sub-Recipient is not entitled to: (i) unemployment insurance benefits; or (ii) Workers Compensation coverage, from Gunnison County.

8. INDEMNIFICATION.

Grant Sub-Recipient 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 Sub-Recipient or its employees, subcontractors or agents in connection with this Agreement. This provision shall survive any termination or expiration of this Agreement with respect to any liability, injury or damage occurring prior to such termination or expiration.

9. ASSIGNMENT.

This Agreement shall not be assigned by any Party without the prior written consent of the other Party. Any assignment without such consent will be ineffective and void and will be cause for termination of this Agreement.

10. TERMINATION.

The Parties enter into this Agreement to serve the public interest. If this Agreement ceases to further the public interest, a Party, in its discretion, may terminate its participation in the Agreement, in whole or in part, upon written notice to the other Party. Each Party also has the right to terminate the Agreement with cause upon written notice effective immediately, and without cause upon thirty (30) days prior written notice to the Parties.

11. MISCELLANEOUS.

a. **ENTIRE AGREEMENT.** This Agreement contains the entire agreement between the Parties hereto with respect to the subject matter hereof, and supersedes any and all prior agreements, proposals, negotiations and representations pertaining to the obligations to be performed hereunder.

b. **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.

c. **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.

d. **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, by the Parties of governmental immunity provided by the Colorado Governmental Immunity Act or otherwise.

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. **STATUTES, REGULATIONS, AND OTHER AUTHORITY.** Any reference in this Agreement or the Notice of Award 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.

g. **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.

h. **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.

i. **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.

j. **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.

k. **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.

l. **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.

12. 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 Avenue  
Gunnison, Colorado 81230  
Phone: 970-641-0248

With a copy to:

Board of County Commissioners of Gunnison County  
200 E. Virginia Avenue  
Gunnison, Colorado 81230

San Miguel County:

County Manager  
333 W Colorado Ave, 3<sup>rd</sup> Floor  
Telluride, CO 81435

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.

13. GOVERNING LAW.

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

14. 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.

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: \_\_\_\_\_  
Laura Puckett Daniels, Chairperson

ATTEST:

\_\_\_\_\_  
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF SAN MIGUEL COUNTY, COLORADO

By:   
Mike Bordogna, San Miguel County Manager

ATTEST:

  
Deputy Clerk



APPENDIX "A"

SCOPE OF SERVICES

Grant Sub-Recipient shall perform and provide the following services:

1. Provide basic need support for women and children who are experiencing SUD/OD challenges (including either spouse) across the region.
  - a. Create an application that allows women and need to apply for assistance.
  - b. Educate community organizations about the existence of this support.
  - c. Educate community about the existence of this support.
  - d. Review applications and disseminate necessary support.
  - e. Track and report the amount of support disseminated on a monthly basis to Grant Recipient.
2. Support individuals and families in recovery by hosting community events that are substance free.
3. Create and disseminate messaging materials that educate the public on overdose prevention.
4. Invoicing will occur by the 15th of the month following and will include documentation of expenses. Documentation will include:
  - a. Invoices, receipts, and description of how funds align with grant deliverables.

Gunnison County will:

1. Review monthly invoices and documentation for accuracy and notify Grant Sub- Recipient within 7 days of receiving invoice of any questions. Upon receiving complete and accurate invoices with documentation, Gunnison County will pay Grant Sub-Recipient within 15 days of review and receipt of accurate invoice and documentation.



## APPENDIX "B"

### REPORTING REQUIREMENTS

Grant Sub-Recipient shall adhere to the following reporting requirements and submit reports to Gunnison County at the end of each month. Reports can be sent to Kyle Tibbett, [ktibbett@gunnisoncounty.com](mailto:ktibbett@gunnisoncounty.com).

#### Basic Needs Support:

Please refer to COAC's "List of Allowable Uses" to ensure that the support you are providing is an appropriate use of funds. Grant Sub-Recipient will provide information on:

- Number of individuals supported
- Category of support that was given (i.e. rental assistance, transportation, food assistance, etc.)
- How much \$\$ was given

#### Events:

Please refer to COAC's "List of Allowable Uses" to ensure that events you are hosting adhere to the parameters of this list. Grant Sub-Recipient will provide information on:

- Description of event held, and how it aligns with and fosters community connection.
- Total dollar amount spent on event.
- Number of individuals who attended event.

#### Messaging:

Please refer to COAC's "List of Allowable Uses" to ensure that your messaging adheres to the parameters of this list. Grant Sub-Recipient will provide information on:

- Description of messaging item & copy of tear-sheet or contents of social media post, radio ad, etc.
- Cost of messaging item
- Estimated reach



**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

**Agenda Item:** Intergovernmental Agreement to Disburse Colorado O

**Action Requested:**

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

We received a grant through the Colorado Opioid Abatement Council (COAC) that includes partnering with WCPHP partners throughout our region. Silverthread Public Health. San Miguel County Public Health. and Montrose County Public Health have all signed the IGA - we are now submitting

**Fiscal Impact:**

**Submitted by:** Kyle Tibbett

**Submitter's Email Address:** ktibbett@gunnisoncounty.org

**Finance Review:**

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\mlamonica

Discharge Date: 10/30/2025

**County Attorney Review:**

Required

Not Required

Comments:

CA normally recommends against deletion of a contractor's indemnification obligation to the County, and would also normally recommend against a contract containing redlines as this creates ambiguity. BOCC should therefore consider whether to decline Montrose's changes (though accepting them not per se illegal). Remainder of IGAs legally sufficient. MRH

Reviewed by: GUNCOUNTY1\mhoyt

Discharge Date: 10/30/2025

Certificate of Insurance Required

Yes  No

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/31/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 11/4/2025

## INTERGOVERNMENTAL AGREEMENT TO DISBURSE COLORADO OPIOID ABATEMENT COUNCIL GRANT FUNDS

This Intergovernmental Agreement to Disburse Colorado Opioid Abatement Council (COAC) Grant Funds ("Agreement") is made and entered this 1<sup>st</sup> day of September, 2025, by and among the Board of County Commissioners of Gunnison County ("Gunnison County" or "Grant Recipient") and the Board of Health of Silver Thread Public Health District (Grant Sub-Recipient"), which are organized under and by virtue of the laws of the State of Colorado, and are collectively referred to herein as the "Parties" and individually as "Party."

### RECITALS

WHEREAS, each of the Parties is authorized by C.R.S. § 29-1-201 *et seq.* to cooperate and contract with one another to provide services or facilities lawfully authorized to each of the cooperating or contracting Parties, including the sharing of costs; and

WHEREAS, Gunnison County and Silver Thread Public Health District previously signed an Intergovernmental Agreement creating the collaborative body known as West Central Public Health Partnership in order to protect the people and environment within each of the respective Counties and to promote health and prevent disease, which will result in optimal health for all the citizens of our respective Counties; and

WHEREAS, Gunnison County has applied for and received a federal grant from COAC for the purpose of increasing prevention, treatment, and recovery support; and

WHEREAS, Gunnison County received a Notice of Award from COAC on May 14, 2025, under COAC Round 3 Infrastructure Funding Opportunity, hereinafter referred to as "Notice of Award"; and

WHEREAS, the Sub-Recipient desires to provide services for the purpose of increasing prevention, treatment, and recovery support in Silver Thread Public Health District; and

WHEREAS, Gunnison County desires to engage the Grant Sub-Recipient to provide Services as identified in the Scope of Work attached hereto and incorporated herein by reference as Appendix "A" ("Services");

NOW, THEREFORE, in consideration of their 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. OBLIGATION OF THE PARTIES.

The Parties shall perform their respective obligations as set forth in this Agreement and the Notice of Award.

Grant Sub-Recipient 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 Grant Sub-Recipient's health department and all applicable federal, state and local laws and regulations affecting the Services or the subject matter thereof.

## 2. STATUTORY OBLIGATIONS.

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; however, failure to do so shall in no way affect the validity of this Agreement or any remedies available to the Parties hereunder.

## 3. TERM.

The term of this Agreement shall commence on August 15, 2025, and shall terminate on December 31, 2026, unless sooner terminated or replaced as provided herein. However, this Agreement may include reimbursement for Grant Sub-Recipient's work performed beginning on or after July 1, 2025, which is prior to the executed date of this Agreement, in accordance with funds availability pursuant to the May 14, 2025, Notice of Award.

## 4. STRATEGIC RESULT.

Execution of this Agreement will assist the Parties to promote optimal community health, wellbeing, and connection through enhancing local community-based workforces to increase access to prevention, treatment, and recovery support.

## 5. AWARD OF GRANT MONIES.

a. AWARD. The total amount of the award to Grant Sub-Recipient is Sixteen Thousand and 0/100 dollars (\$16,000.00). Monthly reimbursements shall be payable within 15 days of receipt of an invoice.

b. USE OF AWARD. Grant Sub-Recipient shall use the award, and any income earned on the award funds, for the purpose of increasing prevention and recovery support. Grant Sub-Recipient will manage the award funds in accordance with applicable law, this Agreement, and the Notice of Award.

c. REVERSION OF AWARD FUNDS. Grant Sub-Recipient will return to Grant Recipient any unexpended funds at the close of the Term. Award funds shall also be promptly returned if the Grant Recipient determines that Grant Sub-Recipient is not performing in accordance with applicable law, this Agreement, or the Notice of Award.

## 6. REPORTS AND RECORDS.

a. REPORTS. Grant Recipient shall compile all requisite monthly progress report information from Grant Sub-Recipient and shall submit quarterly progress reports pursuant to the Reporting Requirements of the Notice of Award. Grant Sub-Recipient shall comply with the Reporting Requirements of the Notice of Award by sending reports to the Grant Recipient at the end of each month. Reporting requirements outlined in Appendix B.

b. 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. Grant Sub-Recipient shall make such records available at Grant Recipient's request during the Term and for four (4) years after the termination or expiration of this Agreement.

## 7. INDEPENDENT ENTITIES.

The Parties enter into this Agreement as separate, independent governmental entities and shall maintain such status throughout. In carrying out its obligations and activities under this Agreement, Grant Sub-Recipient is acting as an independent government and not as an agent, partner, joint venture or employee of Gunnison County. Grant Sub Recipient does not have any authority to bind Gunnison County in any manner whatsoever.

Grant Sub-Recipient acknowledges and agrees that Grant Sub-Recipient is not entitled to: (i) unemployment insurance benefits; or (ii) Workers Compensation coverage, from Gunnison County.

## 8. INDEMNIFICATION.

Grant Sub-Recipient 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 Sub-Recipient or its employees, subcontractors or agents in connection with this Agreement. This provision shall survive any termination or expiration of this Agreement with respect to any liability, injury or damage occurring prior to such termination or expiration.

## 9. ASSIGNMENT.

This Agreement shall not be assigned by any Party without the prior written consent of the other Party. Any assignment without such consent will be ineffective and void and will be cause for termination of this Agreement.

#### 10. TERMINATION.

The Parties enter into this Agreement to serve the public interest. If this Agreement ceases to further the public interest, a Party, in its discretion, may terminate its participation in the Agreement, in whole or in part, upon written notice to the other Party. Each Party also has the right to terminate the Agreement with cause upon written notice effective immediately, and without cause upon thirty (30) days prior written notice to the Parties.

#### 11. MISCELLANEOUS.

a. ENTIRE AGREEMENT. This Agreement contains the entire agreement between the Parties hereto with respect to the subject matter hereof, and supersedes any and all prior agreements, proposals, negotiations and representations pertaining to the obligations to be performed hereunder.

b. 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.

c. 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.

d. 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, by the Parties of governmental immunity provided by the Colorado Governmental Immunity Act or otherwise.

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. STATUTES, REGULATIONS, AND OTHER AUTHORITY. Any reference in this Agreement or the Notice of Award 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.

g. 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.

h. 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.

i. 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.

j. 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.

k. 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.

l. 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.

## 12. 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 Avenue  
Gunnison, Colorado 81230  
Phone: 970-641-0248

With a copy to:

Board of County Commissioners of Gunnison County  
200 E. Virginia Avenue  
Gunnison, Colorado 81230

Silver Thread Public Health District:

Board of Health Chair  
304 W. Third Street  
Lake City, CO 81235

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.

### 13. GOVERNING LAW.

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

### 14. 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.

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: \_\_\_\_\_  
Laura Puckett Daniels, Chairperson

ATTEST:

\_\_\_\_\_  
Deputy Clerk

BOARD OF HEALTH OF THE SILVER THREAD PUBLIC HEALTH DISTRICT

By: \_\_\_\_\_  
JERRY GRAY, BOARD OF HEALTH CHAIR

ATTEST:

\_\_\_\_\_  
Deputy Clerk

## APPENDIX "A"

### SCOPE OF SERVICES

Grant Sub-Recipient shall perform and provide the following services:

- a. Educate community organizations about the existence of the Basic Needs support.
- b. Educate community about the existence of the Basic Needs support. Gunnison County will disseminate necessary support for the Basic Needs funds for the Silver Thread Public Health District.
- c. Review Basic Needs applications with Gunnison County Juvenile Services staff.
2. Support individuals and families in recovery by hosting community events that are substance free.
3. Create and disseminate messaging materials that educate the public on overdose prevention.
4. Invoicing will occur by the 15th of the month following and will include documentation of expenses. Documentation will include:
  - a. Invoices, receipts, and description of how funds align with grant deliverables.

Gunnison County will:

1. Review monthly invoices and documentation for accuracy and notify Grant Sub Recipient within 7 days of receiving invoice of any questions. Upon receiving complete and accurate invoices with documentation, Gunnison County will pay Grant Sub-Recipient within 15 days of review and receipt of accurate invoice and documentation.

## APPENDIX "B"

### REPORTING REQUIREMENTS

Grant Sub-Recipient shall adhere to the following reporting requirements and submit reports to Gunnison County at the end of each month. Reports can be sent to Kyle Tibbett, [ktibbett@gunnisoncounty.com](mailto:ktibbett@gunnisoncounty.com).

#### Events:

Please refer to COAC's "List of Allowable Uses" to ensure that events you are hosting adhere to the parameters of this list. Grant Sub-Recipient will provide information on:

- Description of event held, and how it aligns with and fosters community connection.
- Total dollar amount spent on event.
- Number of individuals who attended event.

#### Messaging:

Please refer to COAC's "List of Allowable Uses" to ensure that your messaging adheres to the parameters of this list. Grant Sub-Recipient will provide information on:

- Description of messaging item & copy of tear-sheet or contents of social media post, radio ad, etc.
- Cost of messaging item
- Estimated reach

**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

---

**Agenda Item:** Acknowledgment of County Manager's Signature; Amen

---

**Action Requested:** County Manager Signature

**Parties to the Agreement:**

**Term Begins:** 1/1/2026

**Term Ends:**

**Grant Contract #:**

**Summary:**

Lexis Nexis legal research renewal subscription agreement for the County Attorney's office.

**Fiscal Impact:** Yes

**Submitted by:** Donita Bishop

**Submitter's Email Address:** dbishop@gunnisoncounty.org

---

**Finance Review:**

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\mlamonica

Discharge Date: 10/23/2025

---

**County Attorney Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 10/23/2025

Certificate of Insurance Required

Yes  No

---

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/30/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 11/4/2025

---



**AMENDMENT**  
**LEXIS®/LEXIS®+/LEXIS®+AI FOR**  
**STATE/LOCAL GOVERNMENT**  
 (EXISTING SUBSCRIBER VERSION - AAR)

<b>"Subscriber" Name:</b> Gunnison County Attorneys Office
<b>Account Number:</b> 4256BNVNQ
<b>"LN":</b> LexisNexis, a division of RELX Inc.

**1. Amendment**

This Amendment ("Amendment") amends and supplements the terms of the Lexis+ Subscription Agreement previously entered into between LexisNexis, a division of RELX Inc. ("LN") and Subscriber (the "Subscription Agreement"). This Amendment shall serve as Subscriber's acceptance of the General Terms & Conditions for Use of the Online Services in effect as of the date of this Amendment and displayed at: <https://www.lexisnexis.com/en-us/terms/GovtAcademic/terms.page>.

**2. Certification**

2.1. Subscriber certifies that the number of government professionals in Subscriber's organization is as set forth below. A "Government Professional User" is defined as an attorney, judge, librarian, researcher, investigator or analyst who is employed by the Subscriber.

<b>Number of Government Professional Users:</b>	<b>3</b>
---	----------

2.2. A "Support Staff User" is defined as a person who supports the Government Professional User, including, but not limited to: paralegals, interns, legal secretaries or other administrative support members. 1 ID will be issued to support staff for each Government Professional User accounted for above. Support Staff Users will receive access at no additional charge.

2.3. Each LN ID must be issued for individual use by the Government Professional User or Support Staff User.

2.4. If Subscriber, at the time of signing this Amendment has 11 or more Government Professional Users, then Subscriber is required to notify LN if the number of Government Professional Users falls below 11. Subscriber shall, within 30 days of the staffing change, notify LN in writing.

2.5. Subscriber acknowledges that the pricing and menus provided to Subscriber in this Amendment depend in part on the number of Government Professional Users in Subscriber's organization. Subscriber certifies that as of the date Subscriber signs this Amendment there are the number of Government Professional Users in Subscriber's organization (the "Reference Number") as Subscriber has specified above.

(a) At LN's request from time to time, Subscriber will certify in writing the then-current Reference Number.

(b) If there is a change in the Reference Number during the Term, LN may, in its sole discretion on at least 30 days prior written notice to Subscriber, increase or decrease the Monthly Commitment by an amount that does not exceed, on a percentage basis, the change in the Reference Number.

**3. Lexis+ Product and Charges**

3.1. This Section 3 amends the Subscription Agreement with respect to the Lexis+ product offering described below. The term of Subscriber's commitment for the Lexis+ product offering will begin upon the date Subscriber's billing account ("Account Number") is activated ("Activation") and will continue for the last period set forth in Section 3.4 below (the "Committed Term"). Subscriber may not terminate this Amendment for convenience under the General Terms during the Committed Term. Notwithstanding the foregoing, Subscriber may terminate this Amendment during the Committed Term for a material breach by LN that remains uncured for more than 30 days after LN receives written notice from Subscriber identifying a specific breach. If Subscriber terminates this Amendment pursuant to this Section, then Subscriber will pay all charges incurred up to the date of termination.

<b>Lexis+ Content &amp; Features</b>		
<b>Product</b>	<b>SKU Number</b>	<b>Number of Users</b>
City and County Attorney Premium Library	1011966	3
Lexis+™ Practical Guidance - State & Local Government	1534660	3
CO National Government Package	1537031	3
All Briefs, Pleadings & Motions	1010612	3



**AMENDMENT  
LEXIS®/LEXIS®+/LEXIS®+AI FOR  
STATE/LOCAL GOVERNMENT  
(EXISTING SUBSCRIBER VERSION - AAR)**


- 3.2. This Agreement commences on the Effective Date and continues for the Committed Term designated in Section 3.4; provided, that, after the Committed Term, this Agreement shall automatically renew for successive one-year renewal terms (each, a "Renewal Term"), unless either Party provides written notice of non-renewal at least thirty (30) days prior to the expiration of the then-current Committed Term or Renewal Term, as the case may be. "Term" means, collectively, the Initial Term, Committed Term and all Renewal Terms.
- 3.3. Commencing at the Renewal Term (defined in Section 3.2), at each anniversary of the Effective Date, LN shall increase all recurring fees by seven point five per cent (7.5%) per Contract Year.
- 3.4. In exchange for access to the Lexis+ Content, Feature and/or Service set forth above in Section 3.1, Subscriber will pay to LN the following amount (the "Monthly Commitment") during the periods set forth below.

Committed Term	Monthly Commitment
1/1/2026 - 12/31/2026	\$372

Some of the Online Services may allow Authorized Users to upload documents within the LN Online Services, known as the Vault ("Vault"). Subscriber may elect to disable the Vault for its Authorized Users by initialing below.

**To have the Vault disabled for your Authorized Users, initial here** \_\_\_\_\_  
(Initial)

- 3.5. During the Term, LN may make content and features available to Subscriber that are not included in the Lexis+ Content described above at an additional charge ("Out of Plan Materials"). Authorized Users trying to access Out of Plan Materials will be notified of the additional charges before the materials are displayed. If an Authorized User accesses the Out of Plan Materials, Subscriber will pay the transactional charge(s) displayed at the time of access. If Subscriber does not initial below, Out of Plan Materials will be excluded from Authorized User's search.

**To have Out of Plan Materials available for your Authorized Users, initial here** \_\_\_\_\_  
(Initial)

- 3.6. Use of Lexis+ under this Amendment is available to Subscriber and its Authorized Users (defined in the General Terms).
- 3.7. LN may temporarily suspend access to Lexis+ until all unpaid amounts are paid in full. No claims directly or indirectly related to this Amendment with respect to amounts billed or payments made under this Amendment may be initiated by Subscriber more than 6 months after such amounts were first billed to Subscriber.
- 4. **Closed Offer**  
The prices and other terms are subject to change if Subscriber has not submitted a signed original or copy on or before 11/30/2025.

5. **Confidential Information**  
Subject to any state open records or freedom of information statutes, this Amendment contains confidential pricing information of LN. Subscriber understands that disclosure of the pricing information contained herein could cause competitive harm to LN and will receive and maintain this Amendment in trust and confidence and take reasonable



**AMENDMENT  
LEXIS®/LEXIS®+/LEXIS®+AI FOR  
STATE/LOCAL GOVERNMENT  
(EXISTING SUBSCRIBER VERSION - AAR)**

precautions against such disclosure to any third person. This Section 5 will survive the termination or expiration of this Amendment.

**6. Support and Training**

During the Term, Subscriber, with the support of LN, agrees to encourage the effective use of Lexis+ through:

- (a) Meaningful participation in additional ongoing programs presented by LN to update and train Authorized Users;
- (b) Authorize the periodic distribution of memos or other communications by LN and/or Subscriber to Authorized Users; and
- (c) The periodic review with LN of Subscriber's Authorized User's use of materials and training under this Amendment.

**7. Miscellaneous**

This Amendment does not bind either party until it has been accepted by both parties. Subscriber may accept this Amendment by signing below. LN will accept this Amendment by providing Subscriber with access to Lexis+ or by signing below.

**LEXISNEXIS WILL NOT ACCEPT ANY CHANGES, CORRECTIONS OR ADDITIONS TO THIS AMENDMENT UNLESS SUCH CHANGES ARE EXPRESSLY ACCEPTED BY LN IN WRITING. SUCH CHANGES WILL HAVE NO LEGAL EFFECT.**

**AGREED TO AND ACCEPTED BY:**

<b>Subscriber: Gunnison County Attorneys Office</b>	
[MUST BE COMPLETED BY SUBSCRIBER]	
<b>Authorized Subscriber Signature:</b>	
<b>Printed Name:</b>	Matthew Birnie
<b>Job Title:</b>	County Manager
<b>Date:</b>	10/23/25

LexisNexis, a division of RELX Inc.

[COMPLETED BY LEXISNEXIS]	
<b>Authorized Signature:</b>	_____
<b>Name:</b>	_____
<b>Job Title:</b>	_____
<b>Date:</b>	_____



**AMENDMENT**  
**LEXIS®/LEXIS®+/LEXIS®+AI FOR**  
**STATE/LOCAL GOVERNMENT**  
(EXISTING SUBSCRIBER VERSION - AAR)

<b>Customer Information (please print or type)</b>			
Organization Name (full legal name)		Gunnison County Attorneys Office	
Billing Frequency		<input checked="" type="checkbox"/> Monthly	<input type="checkbox"/> Annually
Tax Exempt (if yes please provide exemption certificate)		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
New Invoice Contact Person	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	First & Last Name	Email Address
PO Required?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	PO #	
MSA # if applicable			

This Agreement Addendum (this "Addendum") amends and supplements the terms of the Online Services Agreement between LexisNexis, a division of RELX Inc. ("LN") and Gunnison County Attorneys Office, a city, state, county or other local government agency ("Subscriber"). The Agreement shall consist of Subscriber's agreement (the "Subscriber Contract"), if applicable, the LexisNexis General Terms and Conditions viewable at [www.lexisnexis.com/terms/general](http://www.lexisnexis.com/terms/general) (the "General Terms"), together with any other LexisNexis contract proposals or other contract documents, all of which are incorporated into the Agreement by reference and made a part hereof (collectively the "Agreement").

1. **Term.** The term of this Addendum shall be coterminous with the Agreement.
2. **Renewal Option.** Subscriber is granted an option (the "Renewal Option"), exercisable by written notice served upon LN no later than 60 days before the end of the then-current Term, to renew Agreement for one (1) additional one-year term(s) (the "Renewal Term") for the same Products and Services with the same content and features as are included in the Agreement. If Subscriber exercises the Renewal Option, the fees for the Renewal Term shall be as set forth in the table below. The then-current Term and any Renewal Term shall be the "Term".

RENEWAL TERM		MONTHLY COMMITMENT
1/1/2027	12/31/2027	\$391.00
1/1/2028	12/31/2028	\$411.00
		\$
		\$

3. **Contract Amendment.** All amendments, modifications, alterations or changes to the Agreement (excluding the General Terms which may be revised as set forth therein), shall be in writing and signed by both parties.
4. **Miscellaneous.**
  - 4.1 Except as expressly modified by this Addendum, all other terms and conditions of the Agreement will remain in full force and effect and will be unaffected by this Addendum.
  - 4.2 If Subscriber issues a purchase order in connection with the Agreement, Subscriber acknowledges and agrees that the purchase order shall be for Subscriber's internal purposes only and shall not modify or affect any of the other terms or conditions for access to the Online Services.
  - 4.3 In the event of a conflict between the terms of the Agreement and this Addendum, this Addendum will control. In the event of a conflict between the various contract documents that comprise the Agreement, such conflicts shall be resolved in the following order: the General Terms shall control with regard to access and use of the Online Services, for all other purposes, the order of precedence shall be this Addendum, the Subscriber Contract, and then any other LN contract documents.

LN's acceptance of the terms of this Addendum shall be evidenced by its signature below or by providing Subscriber with access to the Online Services.

*[The remaining portion of this page is left intentionally blank  
and followed directly by the signature page.]*

**AGREED TO AND ACCEPTED BY:**

<b>Subscriber:</b> Gunnison County Attorneys Office	
[MUST BE COMPLETED BY SUBSCRIBER]	
<b>Authorized Subscriber Signature:</b>	
<b>Printed Name:</b>	Matthew Birnie
<b>Job Title:</b>	County Manager
<b>Date:</b>	10/23/25

LexisNexis, a division of RELX Inc.

[COMPLETED BY LEXISNEXIS]

<b>Authorized Signature:</b>	_____
<b>Name:</b>	_____
<b>Job Title:</b>	_____
<b>Date:</b>	_____



**AMENDMENT**  
**LEXIS®/LEXIS®+/LEXIS®+AI FOR**  
**STATE/LOCAL GOVERNMENT**  
 (EXISTING SUBSCRIBER VERSION - TERM)

<b>"Subscriber" Name:</b> Gunnison County Attorneys Office
<b>Account Number:</b> 4256BNVNQ
<b>"LN":</b> LexisNexis, a division of RELX Inc.

**1. Amendment**

This Amendment ("Amendment") amends and supplements the terms of the Lexis+ Subscription Agreement previously entered into between LexisNexis, a division of RELX Inc. ("LN") and Subscriber (the "Subscription Agreement"). This Amendment shall serve as Subscriber's acceptance of the General Terms & Conditions for Use of the Online Services in effect as of the date of this Amendment and displayed at: <https://www.lexisnexis.com/en-us/terms/GovtAcademic/terms.page>.

**2. Certification**

2.1. Subscriber certifies that the number of government professionals in Subscriber's organization is as set forth below. A "Government Professional User" is defined as an attorney, judge, librarian, researcher, investigator or analyst who is employed by the Subscriber.

<b>Number of Government Professional Users:</b>	<b>3</b>
---	----------

2.2. A "Support Staff User" is defined as a person who supports the Government Professional User, including, but not limited to: paralegals, interns, legal secretaries or other administrative support members. 1 ID will be issued to support staff for each Government Professional User accounted for above. Support Staff Users will receive access at no additional charge.

2.3. Each LN ID must be issued for individual use by the Government Professional User or Support Staff User.

2.4. If Subscriber, at the time of signing this Amendment has 11 or more Government Professional Users, then Subscriber is required to notify LN if the number of Government Professional Users falls below 11. Subscriber shall, within 30 days of the staffing change, notify LN in writing.

2.5. Subscriber acknowledges that the pricing and menus provided to Subscriber in this Amendment depend in part on the number of Government Professional Users in Subscriber's organization. Subscriber certifies that as of the date Subscriber signs this Amendment there are the number of Government Professional Users in Subscriber's organization (the "Reference Number") as Subscriber has specified above.

- (a) At LN's request from time to time, Subscriber will certify in writing the then-current Reference Number.
- (b) If there is a change in the Reference Number during the Term, LN may, in its sole discretion on at least 30 days prior written notice to Subscriber, increase or decrease the Monthly Commitment by an amount that does not exceed, on a percentage basis, the change in the Reference Number.

**3. Lexis+ Product and Charges**

3.1. This Section 3 amends the Subscription Agreement with respect to the Lexis+ product offering described below. The term of Subscriber's commitment for the Lexis+ product offering will begin upon the date Subscriber's billing account ("Account Number") is activated ("Activation") and will continue for the last period set forth in Section 3.3 below (the "Committed Term"). Subscriber may not terminate this Amendment for convenience under the General Terms during the Committed Term. Notwithstanding the foregoing, Subscriber may terminate this Amendment during the Committed Term for a material breach by LN that remains uncured for more than 30 days after LN receives written notice from Subscriber identifying a specific breach. If Subscriber terminates this Amendment pursuant to this Section, then Subscriber will pay all charges incurred up to the date of termination.

<b>Lexis+ Content &amp; Features</b>		
<b>Product</b>	<b>SKU Number</b>	<b>Number of Users</b>
City and County Attorney Premium Library	1011966	3
Lexis+™ Practical Guidance - State & Local Government	1534660	3
CO National Government Package	1537031	3



**AMENDMENT  
LEXIS®/LEXIS®+/LEXIS®+AI FOR  
STATE/LOCAL GOVERNMENT  
(EXISTING SUBSCRIBER VERSION - TERM)**


3.2. In exchange for access to the Lexis+ Content, Feature and/or Service set forth above in Section 3.1, Subscriber will pay to LN the following amount (the "Monthly Commitment") during the periods set forth below.

Committed Term	Monthly Commitment
1/1/2025 - 12/31/2025	\$372

3.3. During the Term, LN may make content and features available to Subscriber that are not included in the Lexis+ Content described above at an additional charge ("Out of Plan Materials"). Authorized Users trying to access Out of Plan Materials will be notified of the additional charges before the materials are displayed. If an Authorized User accesses the Out of Plan Materials, Subscriber will pay the transactional charge(s) displayed at the time of access. If Subscriber does not initial below, Out of Plan Materials will be excluded from Authorized User's search.

**To have Out of Plan Materials available for your Authorized Users, initial here** \_\_\_\_\_  
(Initial)

3.4. Use of Lexis+ under this Amendment is available to Subscriber and its Authorized Users (defined in the General Terms).

3.5. LN may temporarily suspend access to Lexis+ until all unpaid amounts are paid in full. No claims directly or indirectly related to this Amendment with respect to amounts billed or payments made under this Amendment may be initiated by Subscriber more than 6 months after such amounts were first billed to Subscriber.

**4. Closed Offer**

The prices and other terms are subject to change if Subscriber has not submitted a signed original or copy on or before \_\_\_\_\_.

**5. Confidential Information**

Subject to any state open records or freedom of information statutes, this Amendment contains confidential pricing information of LN. Subscriber understands that disclosure of the pricing information contained herein could cause competitive harm to LN and will receive and maintain this Amendment in trust and confidence and take reasonable precautions against such disclosure to any third person. This Section 5 will survive the termination or expiration of this Amendment.

**6. Support and Training**

During the Term, Subscriber, with the support of LN, agrees to encourage the effective use of Lexis+ through:

- (a) Meaningful participation in additional ongoing programs presented by LN to update and train Authorized Users;
- (b) Authorize the periodic distribution of memos or other communications by LN and/or Subscriber to Authorized Users; and
- (c) The periodic review with LN of Subscriber's Authorized User's use of materials and training under this Amendment.



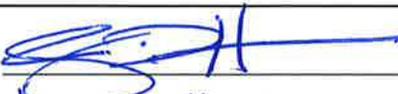
**AMENDMENT  
LEXIS®/LEXIS®+/LEXIS®+AI FOR  
STATE/LOCAL GOVERNMENT  
(EXISTING SUBSCRIBER VERSION - TERM)**

**7. Miscellaneous**

This Amendment does not bind either party until it has been accepted by both parties. Subscriber may accept this Amendment by signing below. LN will accept this Amendment by providing Subscriber with access to Lexis+ or by signing below.

**LEXISNEXIS WILL NOT ACCEPT ANY CHANGES, CORRECTIONS OR ADDITIONS TO THIS AMENDMENT UNLESS SUCH CHANGES ARE EXPRESSLY ACCEPTED BY LN IN WRITING. SUCH CHANGES WILL HAVE NO LEGAL EFFECT.**

**AGREED TO AND ACCEPTED BY:**

<b>Subscriber: Gunnison County Attorneys Office</b>
[MUST BE COMPLETED BY SUBSCRIBER]
<b>Authorized Subscriber Signature:</b> 
<b>Printed Name:</b> <u>Jonathan Houck</u>
<b>Job Title:</b> <u>BOCC, Chairperson</u>
<b>Date:</b> <u>9/3/24</u>

**LexisNexis, a division of RELX Inc.**

[COMPLETED BY LEXISNEXIS]

<b>Authorized Signature:</b> _____
<b>Name:</b> <u>Zachary Thurston</u>
<b>Job Title:</b> <u>Pricing Analyst</u>
<b>Date:</b> <u>9/16/2024</u>



**AMENDMENT**  
**LEXIS®/LEXIS®+/LEXIS®+AI FOR**  
**STATE/LOCAL GOVERNMENT**  
(EXISTING SUBSCRIBER VERSION - TERM)

Customer Information (please print or type)			
Organization Name (full legal name)		Gunnison County Attorneys Office	
Billing Frequency		<input checked="" type="checkbox"/> Monthly	<input type="checkbox"/> Annually
Tax Exempt (if yes please provide exemption certificate)		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
New Invoice Contact Person	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	First & Last Name	Email Address
PO Required?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	PO #	
MSA # if applicable			



GUNNISON COUNTY  
LE: 2023-190

**LEXIS+® SUBSCRIPTION AGREEMENT  
FOR STATE/LOCAL GOVERNMENT**  
(NEW SUBSCRIBER VERSION)

<b>"Subscriber" Name: Gunnison County Attorneys Office</b>
<b>Account Number:</b>
<b>"LN": LexisNexis, a division of RELX Inc.</b>

**1. Subscription Agreement**

LexisNexis, a division of RELX Inc. ("LN") grants Subscriber a non-exclusive, non-transferable limited license to access and use Lexis+® and the materials available therein ("Materials") pursuant to terms set forth in the LexisNexis General Terms and Conditions ("General Terms") and the pricing set forth in the Price Schedule ("Price Schedule") (the General Terms together with the Price Schedule is collectively referred to as the "Subscription Agreement"), both of which are incorporated herein by reference. Subscriber may view and print the Subscription Agreement at: <https://www.lexisnexis.com/en-us/terms/GovtAcademic/terms.page>.

**2. Certification**

2.1 Subscriber certifies that the number of government professionals in Subscriber's organization is as set forth below. A "Government Professional User" is defined as an attorney, judge, librarian, researcher, investigator or analyst who is employed by the Subscriber.

<b>Number of Government Professional Users:</b>	<b>3</b>
---	----------

2.2 A "Support Staff User" is defined as a person who supports the Government Professional User, including, but not limited to: paralegals, interns, legal secretaries or other administrative support members. 1 ID's may be issued to support staff for each Government Professional User accounted for above.

<b>Number of Support Staff Users:</b>	<b>2</b>
---------------------------------------	----------

2.3 Each LN ID must be issued for individual use by the Government Professional User or Support Staff User.

2.4 If Subscriber, at the time of signing this Agreement has 11 or more Government Professional Users, then Subscriber is required to notify LN if the number of Government Professional Users falls below 11. Subscriber shall, within 30 days of the staffing change, notify LN in writing.

2.5 Subscriber acknowledges that the pricing and menus provided to Subscriber in this Agreement depend in part on the number of Government Professional Users in Subscriber's organization. Subscriber certifies that as of the date Subscriber signs this Agreement there are the number of Government Professional Users in Subscriber's organization (the "Reference Number") as Subscriber has specified above.

- (i) At LN's request from time to time, Subscriber will certify in writing the then-current Reference Number.
- (ii) If there is a change in the Reference Number during the Term, LN may, in its sole discretion on at least 30 days prior written notice to Subscriber, increase or decrease the Monthly Commitment by an amount that does not exceed, on a percentage basis, the change in the Reference Number.

**3. Lexis+ Product and Charges**

3.1 This Section 3 amends the Subscription Agreement with respect to the Lexis+ product offering described below. The term of Subscriber's commitment for the Lexis+ product offering will begin upon the date Subscriber's billing account ("Account Number") is activated ("Activation") and will continue for the last period set forth in Section 3.2 below (the "Committed Term"). Subscriber may not terminate this Agreement for convenience under General Terms during the Committed Term. Notwithstanding the foregoing, Subscriber may terminate this Agreement during the Committed Term for a material breach by LN that remains uncured for more than 30 days after LN receives written notice from Subscriber identifying a specific breach.

If Subscriber terminates this Agreement pursuant to this Section, then Subscriber will pay all charges incurred up to the date of termination.

Lexis+ Content & Features		
Product	SKU Number	Number of Users
CO National Government Package	1537031	3
Lexis+™ Practical Guidance - State & Local Government	1534660	3
City and County Attorney Premium Library	1011966	3

3.2 In exchange for access to the Lexis+ Content, Feature and/or Service set forth in Section 3.1 above, Subscriber will pay to LN the following amount (the “Monthly Commitment”) during the periods set forth below.

Committed Term	Monthly Commitment
12/1/23 - 12/31/23	\$0
1/1/24 - 12/31/24	\$338

3.3 During the Term, LN may make content and features available to Subscriber that are not included in the Lexis+ Content described above at an additional charge (“Out of Plan Materials”). Authorized Users trying to access Out of Plan Materials will be notified of the additional charges before the materials are displayed. If an Authorized User accesses the Out of Plan Materials, Subscriber will pay the transactional charge(s) displayed at the time of access. If Subscriber does not initial below, Out of Plan Materials will be excluded from Authorized User’s search.

To have Out of Plan Materials available for your Authorized Users, initial here \_\_\_\_\_  
(Initial)

3.4 Use of Lexis+ under this Agreement is available to Subscriber and its Authorized Users (defined in the General Terms).

3.5 LN may temporarily suspend access to Lexis+ until all unpaid amounts are paid in full. No claims directly or indirectly related to this Agreement with respect to amounts billed or payments made under this Agreement may be initiated by Subscriber more than 6 months after such amounts were first billed to Subscriber.

**4. Closed Offer**

The prices and other terms are subject to change if Subscriber has not submitted a signed original or copy on or before \_\_\_\_\_.

**5. Confidential Information**

Subject to any state open records or freedom of information statutes, this Agreement contains confidential pricing information of LN. Subscriber understands that disclosure of the pricing information contained herein could cause competitive harm to LN and will receive and maintain this Agreement in trust and confidence and take reasonable precautions against such disclosure to any third person. This Section 5 will survive the termination or expiration of this Agreement.

**6. Support and Training**



**LEXIS+® SUBSCRIPTION AGREEMENT  
FOR STATE/LOCAL GOVERNMENT  
(NEW SUBSCRIBER VERSION)**

During the Term, Subscriber, with the support of LN, agrees to encourage the effective use of Lexis+ through:

- (a) Meaningful participation in additional ongoing programs presented by LN to update and train Authorized Users;
- (b) Authorize the periodic distribution of memos or other communications by LN and/or Subscriber to Authorized Users; and
- (c) The periodic review with LN of Subscriber's Authorized User's use of materials and training under this Agreement.

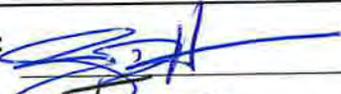
**7. Miscellaneous**

7.1 This Agreement does not bind either party until it has been accepted by both parties. Subscriber may accept this Agreement by signing below. LN will accept this Agreement by providing Subscriber with access to Lexis+ or by signing below.

7.2 If Subscriber issues a purchase order in connection with the Agreement, Subscriber acknowledges and agrees that the purchase order shall be for Subscriber's internal purposes only and shall not modify or affect any of the other terms or conditions for access to the Online Services.

**LEXISNEXIS WILL NOT ACCEPT ANY CHANGES, CORRECTIONS OR ADDITIONS TO THIS AGREEMENT UNLESS SUCH CHANGES ARE EXPRESSLY ACCEPTED BY LN IN WRITING. SUCH CHANGES WILL HAVE NO LEGAL EFFECT.**

**AGREED TO AND ACCEPTED BY:**

<b>Subscriber: Gunnison County Attorneys Office</b>
[MUST BE COMPLETED BY SUBSCRIBER]
<b>Authorized Subscriber Signature:</b> 
<b>Printed Name:</b> <u>Jonathan Huck</u>
<b>Job Title:</b> <u>BOCC Chairperson</u>
<b>Date:</b> <u>12/19/2023</u>

**LexisNexis, a division of RELX Inc.**

[COMPLETED BY LEXISNEXIS]
<b>Authorized Signature:</b> _____
<b>Name:</b> _____
<b>Job Title:</b> _____
<b>Date:</b> _____





**LEXIS+® SUBSCRIPTION AGREEMENT  
FOR STATE/LOCAL GOVERNMENT  
(NEW SUBSCRIBER VERSION)**

Name Telephone

---

Super Admin: \_\_\_\_\_

Email IP Address

---

CUSTOMER ID INFORMATION (Please type or print)			
ID HOLDERS' NAMES (additional sheet attached <input type="checkbox"/> )	ID HOLDERS' TITLES/POSITIONS	ID HOLDERS' EMAIL ADDRESSES	LOCATION/ADDRESS
Matthew Hoyt	County Attorney	mhoyt@gunnisoncounty.org	200 E Virgina Ave Gunnison, CO 81230
Errol Davis	Support	edavis@gunnisoncount y.org'	200 E Virgina Ave Gunnison, CO 81230
Sammy Obaid	Assistant County Attorney	sobaid@gunnisoncount y.org	200 E Virgina Ave Gunnison, CO 81230
Donita Bishop	Support	dbishop@gunnisoncoun ty.org	200 E Virgina Ave Gunnison, CO 81230
Alex San Filippo-Rosser	Deputy County Attorney	asanfilippo- rosser@gunnisoncounty.org	200 E Virgina Ave Gunnison, CO 81230

**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

**Agenda Item:** Notice of Award; Title X; Colorado Department of Publ

**Action Requested:** Other Acknowledgement

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

We have received an award letter stating we will be receiving an increase in funds.

**Fiscal Impact:** Increase

**Submitted by:** Shonna Gray

**Submitter's Email Address:** sgray@gunnisoncounty.org

**Finance Review:**

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\mlamonica

Discharge Date: 10/30/2025

**County Attorney Review:**

Required

Not Required

Comments:

Not spotting any legal issues. MRH

Reviewed by: GUNCOUNTY1\mhoyt

Discharge Date: 10/30/2025

Certificate of Insurance Required

Yes  No

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/31/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 11/4/2025



October 17, 2025

Joni Reynolds  
Gunnison County Health and Human Services  
220 N Spruce Street  
Gunnison, CO 81230

Dear Joni Reynolds,

The estimated award for Gunnison County Health and Human Services for the Family Planning Program (FPP) for State Fiscal Year (SFY) 2025-2026 has been revised as a second Title X Notice of Award was received by the Colorado Department of Public Health and Environment (CDPHE).

**Please read the below carefully to understand this additional funding.**

- The amount of your second federal Title X award will be \$ 33,921.
- Your revised **total** award (all federal and state funding) will be \$ 131,582.
- **You may only spend the funds you are currently awarded. What does this mean?** You cannot incur any billable expenses in excess of your initial contract amount until your organization receives a fully executed Option Letter with a CDPHE Controller signature.
  - CDPHE FPP anticipates Option Letters to be issued to contracted organizations in mid November 2025.
  - Our CDPHE FPP fiscal officer will provide you with an updated invoice template tailored to your organization once your Option Letter for the additional funding is executed. You will know it is executed when the Option Letter is emailed to your organization.
  - If you have any questions, please send an email to [cdphe\\_familyplanning@state.co.us](mailto:cdphe_familyplanning@state.co.us), to schedule a technical assistance meeting.

Thank you for partnering with CDPHE's Family Planning Program and your commitment to your communities.

Sincerely,  
Terri Alexander, FPP Manager



May 2, 2025

Joni Reynolds  
Gunnison County Health and Human Services  
220 N Spruce Street  
Gunnison, CO 81230

Dear Joni Reynolds,

The estimated award for Gunnison County Health and Human Services for the Family Planning Program (FPP) Request for Application (RFA) #33803782 has been revised due to the partial Title X Notice of Award received by the Colorado Department of Public Health and Environment (CDPHE).

The **estimated** total award to your organization for the contract period of July 1, 2025 to June 30, 2026 is \$ **97,661**. **Please note that all funding is dependent on availability of both federal and state funds and is never guaranteed.** Subsequent annual funding is dependent upon availability of funds and contractor performance.

**Please read the below to complete required actions and understand the next steps in the contracting process.**

In the next few months, we will work through the contracting process together. To ensure a timely execution of your contract, **respond within three (3) business days** to all contracting inquiries from CDPHE, unless a different timeframe is noted. This includes requests from the FPP team and our Prevention Services Division (PSD) Contracts team.

- Please send questions to our FPP shared email, unless otherwise noted (for instance our PSD Contract Team may reach out to you). This way we can assign your question to the person on our team best suited to support you.
  - Our email is [cdphe\\_familyplanning@state.co.us](mailto:cdphe_familyplanning@state.co.us) (please note there is an underscore “\_” between CDPHE and familyplanning in the email address.)
- What to expect in the upcoming few months:
  - CDPHE will email you in early July, after your contract is executed, to provide details about your contract and expectations.
  - We will announce Post Awards Meeting (PAM) dates and details in July. The PAM will focus on contracts, deliverables, allowable costs, and more topics related to successfully managing your FPP contract.

- CDPHE works on a reimbursement model.
  - Our CDPHE FPP fiscal officer will provide you with an invoice template after your contract is executed that is tailored for your organization.

Your organization may not begin work on your Fiscal Year 2026 (FY26) contract until the contract has been signed by all parties and is fully executed by the State Controller. This should occur for the start date of July 1, 2025. However, you can not incur any billable expenses for the July 1, 2025 to June 30, 2026 contract until you receive the fully executed contract

Thank you for partnering with CDPHE's Family Planning Program. We are excited to begin working with your organization! If you have any questions, please send an email to [cdphe\\_familyplanning@state.co.us](mailto:cdphe_familyplanning@state.co.us).

Sincerely,

Terri Alexander, FPP Manager



**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

**Agenda Item:** Amended and Restated Gunnison Valley Regional Tran

**Action Requested:** Board of County Commissioners' Signature

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

Intergovernmental Agreement Amendment for the Gunnison Valley Regional Transportation Authority

**Fiscal Impact:**

**Submitted by:** Holly Perry

**Submitter's Email Address:** hperry@gunnisoncounty.org

**Finance Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

**County Attorney Review:**

Required

Not Required

Comments:

Legally sufficient. MRH

Reviewed by: GUNCOUNTY1\mhoyt

Discharge Date: 10/21/2025

Certificate of Insurance Required

Yes  No

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/23/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5

Agenda Date: 11/4/2025

**AMENDED AND RESTATED  
GUNNISON VALLEY TRANSPORTATION AUTHORITY  
INTERGOVERNMENTAL AGREEMENT**

**by and among**

**CITY OF GUNNISON, COLORADO**

**TOWN OF CRESTED BUTTE, COLORADO**

**TOWN OF MT. CRESTED BUTTE, COLORADO**

**and**

**GUNNISON COUNTY, COLORADO**

**Dated as of \_\_\_\_\_ 2025**

**providing for the creation of**

**the “Gunnison Valley Transportation Authority” as a Rural Transportation Authority pursuant to the Colorado Rural Transportation Authority Law, Title 43, Article 4, Part 6, Colorado Revised Statutes, as amended.**

ARTICLE I

DEFINITIONS

Section 1.01. Definitions from the Act ..... 2  
Section 1.02. Other Definitions ..... 2

ARTICLE II

ESTABLISHMENT OF THE AUTHORITY AND INITIAL MEMBERS

Section 2.01. Establishment ..... 4  
Section 2.02. Purpose ..... 4  
Section 2.03. Boundaries ..... 4  
Section 2.04. Voter Approval ..... 5  
Section 2.05. Initial Members ..... 5

ARTICLE III

BOARD OF DIRECTORS

Section 3.01. Establishment and Powers ..... 5  
Section 3.02. Directors ..... 5  
Section 3.03. Alternate Directors ..... 5  
Section 3.04. Appointment of Directors and Alternate Directors ..... 5  
Section 3.05. Terms of Office ..... 6  
Section 3.06. Resignation and Removal ..... 6  
Section 3.07. Vacancies ..... 6  
Section 3.08. Compensation ..... 6  
Section 3.09. Resolutions and Voting ..... 6  
Section 3.10. Special Rules Regarding Adoption of the Authority’s Annual Budget ..... 6  
Section 3.11. Powers of the Board ..... 6  
Section 3.12. Bylaws and Rules ..... 7

ARTICLE IV

Section 4.01. Advisory Committee ..... 7

ARTICLE V

OFFICERS

Section 5.01. Generally ..... 7  
Section 5.02. Chair ..... 7  
Section 5.03. Vice Chair ..... 8  
Section 5.04. Secretary ..... 8

Section 5.05.	Treasurer .....	8
Section 5.06.	Executive Director .....	8
Section 5.07.	Resignation and Removal .....	8
Section 5.08.	Changes to Authority, Powers and Duties .....	8
Section 5.09.	Vacancies .....	9
Section 5.10.	Compensation .....	9

ARTICLE VI

POWERS OF THE AUTHORITY

Section 6.01.	General Grant of Powers.....	9
Section 6.02.	Specific Responsibilities.....	9
Section 6.03.	Limitations on Powers of the Authority.....	10

ARTICLE VII

FUNDING THE AUTHORITY

Section 7.01.	Baseline Funding .....	10
Section 7.02.	Additional Authority Sales Taxes.....	11
Section 7.03.	Discretionary Member Contributions .....	11
Section 7.04.	Mitigation of Development Impacts .....	11
Section 7.05.	Pursuit of Grants .....	12
Section 7.06.	Capital Projects and Bonds .....	12
Section 7.07.	No Implied Limits on Powers .....	12

ARTICLE VIII

MEMBERS

Section 8.01.	Initial Members.....	12
Section 8.02.	Withdrawal of Initial Members.....	12
Section 8.03.	Additional Members .....	12

ARTICLE IX

TERM AND DISTRIBUTION OF ASSETS UPON TERMINATION

Section 9.01.	Effective Date .....	13
Section 9.02.	Termination.....	13
Section 9.03.	Distribution of Assets Upon Termination.....	13

ARTICLE X

Section 10.1 DEFENSE OF DIRECTORS, OFFICERS, MEMBERS OF ADVISORY COMMITTEES AND EMPLOYEES..... 13

ARTICLE XI

AMENDMENTS

Section 11.01. Amendments Generally ..... 14
Section 11.02. Amendments to Boundaries ..... 14

ARTICLE XII

MISCELLANEOUS

Section 12.01. Adoption and Execution of Agreement in Accordance with Law ..... 14
Section 12.02. Parties in Interest..... 14
Section 12.03. No Personal Liability ..... 14
Section 12.04. Notices ..... 14
Section 12.05. Assignment ..... 14
Section 12.06. Severability ..... 15
Section 12.07. Interpretation..... 15
Section 12.08. Governing Law ..... 15
Section 12.09. Counterparts..... 15

APPENDIX A DETERMINATION OF BOUNDARIES OF THE AUTHORITY
APPENDIX B BALLOT QUESTION
APPENDIX C MAP OF THE DISTRICT BOUNDARIES
AMENDED AND RESTATED

GUNNISON VALLEY TRANSPORTATION AUTHORITY INTERGOVERNMENTAL AGREEMENT

THIS AMENDED AND RESTATED GUNNISON VALLEY TRANSPORTATION AUTHORITY INTERGOVERNMENTAL AGREEMENT (this "Agreement") is entered into as of \_\_\_\_\_ 2025 by and among CITY OF GUNNISON, COLORADO; TOWN OF MT. CRESTED BUTTE, COLORADO; TOWN OF CRESTED BUTTE, COLORADO; and THE BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY, COLORADO ("Member Jurisdictions" or "Members").

RECITALS

WHEREAS, this Amended and Restated Agreement supersedes and replaces in its entirety the Agreement dated August 20, 2002; and

WHEREAS, the Gunnison Valley Transportation Authority (“Authority”) has been in existence and operating since November, 2002, following passage of the ballot issue which created the Authority; and

WHEREAS, the Authority has passed two additional ballot issues since its inception. Copies of all ballot issues passed to date are attached hereto as EXHIBIT A; and

The purpose of this Amendment and Restatement of the Agreement is to update the operational provisions of the Agreement and remove initial organizational provisions which pre-date the formation of the Authority.

## AGREEMENT

NOW, THEREFORE, for and in consideration of the mutual covenants set forth below, the Member Jurisdictions hereby agree as follows:

### ARTICLE I

#### DEFINITIONS

**Section 1.01. Definitions from the Act.** The following terms shall, when capitalized, have the meanings assigned to them in section 602 of the Act: “Bond,” “Combination”, “Construct,” “Construction,” “County,” “Grant,” “Municipality,” “Operations and Maintenance Expenses,” “Person,” “Revenues”, “Rural Transportation Activity Enterprise,” “Rural Transportation System” and “State.”

**Section 1.02. Other Definitions.** The following terms shall, when capitalized, have the following meanings:

“*Act*” is defined as title 43, article 4, part 6, Colorado Revised Statutes, as amended

“*Advisory Committee*” means two or more persons appointed by the Board pursuant to Article IV hereof for the purpose of providing advice to the Board and includes the Citizen Advisory Committee.

“*Agreement*” means this Amended and Restated Gunnison Valley Transportation Authority Intergovernmental Agreement, as amended from time to time in accordance with the terms hereof.

“*Authority*” means the Gunnison Valley Transportation Authority, a separate political subdivision of and body corporate of the State established pursuant to this Agreement as a rural transportation authority under the Act and as a separate legal entity under the Intergovernmental Relations Statute.

“*Authority Sales Tax*” means a sales and use tax levied by the Authority in all or any designated portion of the Members in accordance with section 6.05(1)(j) of the Act.

“*Authorized Transportation Projects*” means the Rural Transportation Systems described in Section 2.02 hereof, as such term may be amended from time-to-time in accordance with Article XI hereof.

“*Board*” means the Board of Directors of the Authority.

“*Boundaries*” means the boundaries of the Authority determined in accordance with EXHIBIT B hereto, as such Exhibit and term may be amended from time-to-time in accordance with Article XI hereof.

“*Citizen Advisory Committee*” means the special Advisory Committee described as such in Article IV hereof.

“*Director*” means any person appointed as a Director pursuant to Section 3.02 hereof.

“*Division of Local Government*” means the Division of Local Government in the State Department of Local Affairs.

“*Governing Body*” means, when used with respect to a Member, the city council, town council, board of commissioners or other legislative body, as appropriate, of such Member.

“*Initial Authority Sales Tax*” means the Authority Sales Tax described in Section 7.01(a) hereof.

“*Member*” means (a) those Member Jurisdictions set forth in the first paragraph of this Agreement and (b) the State or any Municipality or County that becomes a member of the Authority pursuant to Section 8.01 hereof.

“*Officer*” means the Chair, Vice Chair, Secretary, Treasurer or Executive Director of the Authority, and any subordinate officer or agent appointed and designated as an officer of the Authority by the Board.

“*Regional Transit Services*” means the transit services described in Section 6.02(a) of this Agreement.

## ARTICLE II

### ESTABLISHMENT OF THE AUTHORITY AND PURPOSE

**Section 2.01. Establishment.** The Authority has been established as a separate political subdivision and body corporate of the State pursuant to the Act.

The Director of the Division of Local Government has issued a certificate pursuant to section 603(1) of the Act stating that the Authority has been duly organized according to the laws of the State.

**Section 2.02. Purpose.** The purpose of the Authority is to finance, construct, operate and maintain an efficient, sustainable and regional multi-modal transportation system at any location

or locations within or without the Boundaries of the Authority, subject to compliance with the Act.

**Section 2.03. Boundaries.** The Boundaries of the Authority are set forth in EXHIBIT B hereto. Any territory included in the Boundaries of the Authority because the territory is included in the boundaries of a Municipality shall automatically be amended to include any territory annexed to the Municipality.

### ARTICLE III

#### BOARD OF DIRECTORS

**Section 3.01. Establishment and Powers.** The Authority shall be governed by a Board of Directors as described in this Article. The Board shall exercise and perform all powers, privileges and duties vested in or imposed on the Authority. Subject to the provisions of this Agreement, the Board may delegate any of its powers to any Director, Officer, employee or agent of the Authority.

**Section 3.02. Directors.** The Board shall be composed of two Directors appointed by each Member.

**Section 3.03. Appointment of Directors.** As required by section 603(2)(b)(I) of the Act, each Director appointed by a Member shall both be elected members of the Governing Body of such Member and shall be appointed as a Director by the Governing Body of such Member.

**Section 3.04. Terms of Office.** The term of office of each Director shall commence with the first meeting of the Board following their appointment and shall continue until (a) the date on which a successor is duly appointed or (b) the date on which they cease to be a member of the Governing Body of the appointing Member.

**Section 3.05. Resignation and Removal.** Any Director (a) may resign at any time, effective upon receipt by the Secretary or the Chair of written notice signed by the person who is resigning; and (b) may be removed at any time by the Governing Body of the Member that appointed them, effective upon receipt by the Secretary or the Chair of written notice signed by the Governing Body of the appointing Member.

**Section 3.06. Vacancies.** Vacancies in the office of any Director shall be filled in the same manner in which the vacant office was originally filled pursuant to Section 3.03 hereof.

**Section 3.07. Compensation.** Directors may serve with or without compensation, and may be reimbursed for expenses incurred in serving in such capacities upon such terms and pursuant to such procedures as may be established by the Board.

**Section 3.08. Resolutions and Voting.** All actions of the Board shall be by motion or by resolution, which may be written or oral. Except as otherwise provided in Section 3.09 hereof, motions and resolutions of the Board shall be adopted upon the affirmative vote at a meeting open to the public of at least a majority of a quorum of the Directors present at a meeting at which a quorum exists and then in office who are eligible to vote thereon. The Authority shall provide at

least 48 hours' written notice of meetings to each Director and to the Governing Body of each Member. Notwithstanding any other provision hereof, a Director shall disqualify themselves from voting on any issue with respect to which they have a conflict of interest, unless they have disclosed such conflict of interest in compliance with sections 18-8-308 and 24-18-101 et seq., Colorado Revised Statutes, as amended.

**Section 3.09. Special Rules Regarding Adoption of the Authority's Annual Budget.** Notwithstanding Section 3.08 hereof, if the Board fails to approve the Authority's annual budget by resolution adopted in accordance with Section 3.08 hereof by the end of the immediately preceding fiscal year of the Authority or any earlier date required by State law, until an annual budget is so adopted, the Authority's budget for such year shall be the prior year's budget, with adjustments approved by a majority of the Directors then in office who are eligible to vote thereon that, in the aggregate, do not exceed the sum of "inflation" and the Authority's "local growth" as determined in accordance with Article X, Section 20(2)(f) and (g) of the Colorado Constitution. The procedures set forth in this Section may be modified by bylaws or rules adopted in accordance with Section 3.11 hereof.

**Section 3.10. Powers of the Board.** The Board shall, subject to the limitations set forth herein, have all powers that may be exercised by the board of directors of a rural transportation authority pursuant to the Act, including, but not limited to, the powers conferred by section 604(3) of the Act.

**Section 3.11. Bylaws and Rules.** The Board, acting by resolution adopted as provided in Section 3.08 hereof, shall adopt bylaws or rules governing the activities of the Authority and the Board, including, but not limited to, bylaws or rules governing the conduct of Board meetings, voting procedures, the type of resolutions that must be in writing and procedures for the resolution of issues on which a majority cannot be obtained in accordance with Section 3.08 hereof.

## ARTICLE IV

### ADVISORY COMMITTEES

**Section 4.01.** The Board may appoint and maintain a Citizen Advisory Committee to advise the Board with respect to policy and service matters. The Board may also appoint other advisory committees to advise the Board. The members of the Citizen Advisory Committee shall not be Directors or Officers of the Authority. The members of advisory committees other than the Citizen Advisory Committee may include Directors and Officers of the Authority. Advisory committees shall not be authorized to exercise any power of the Board.

## ARTICLE V

### OFFICERS

**Section 5.01. Generally.** The Board shall appoint a Chair, a Vice Chair, a Secretary, a Treasurer and an Executive Director. The Board also may appoint one or more subordinate officers and agents, each of whom shall hold their office or agency for such term and shall have

such authority, powers and duties as shall be determined from time to time by the Board. The Chair and the Vice Chair shall be Directors. Other Officers may, but need not, be Directors. Any two or more of such offices may be held by the same person, except that the offices of Chair and Secretary may not be held by the same person and the person serving as Executive Director may not hold any other of such offices. All Officers of the Authority shall be persons of the age of 18 years or older and shall meet the other qualifications, if any, stated for office elsewhere in this Article.

**Section 5.02. Chair.** The Chair shall have the power to call meetings of the Board; the power to execute, deliver, acknowledge, file and record on behalf of the Authority such documents as may be required by this Agreement, the Act or other applicable law; and such other powers as may be prescribed from time to time by the Board. The Chair may execute and deliver contracts, deeds and other instruments and agreements on behalf of the Authority as are necessary or appropriate in the ordinary course of its activities or as are duly authorized or approved by the Board. The Chair shall have such additional authority, powers and duties as are appropriate and customary for the office of the chair of the board of directors of entities such as the Authority, and as the Board may otherwise prescribe.

**Section 5.03. Vice Chair.** The Vice Chair shall be the Officer next in seniority after the Chair and, upon the death, absence or disability of the Chair, shall have the authority, powers and duties of the Chair. The Vice Chair shall have such additional authority, powers and duties as are prescribed by the Board. If neither the Chair nor Vice Chair are present at a meeting of the Board where a quorum is present, the Board Members present may appoint another Director to act as Chair for that meeting only.

**Section 5.04. Secretary.** The Secretary shall give, or cause to be given, notice of all meetings (including special meetings) of the Board, keep written minutes of such meetings, have charge of the Authority's seal, be responsible for the maintenance of all records and files and the preparation and filing of reports to governmental agencies (other than tax returns), have authority to impress or affix the Authority's seal to any instrument requiring it (and, when so impressed or affixed, it may be attested by his or her signature), and have such other authority, powers and duties as are appropriate and customary for the office of Secretary of entities such as the Authority, and as the Board may otherwise prescribe. If a Treasurer has not been appointed, the Secretary shall also serve as Treasurer and may use the title of Treasurer in performing the functions of Treasurer.

**Section 5.05. Treasurer.** The Treasurer shall, subject to rules and procedures established by the Board, be responsible for the custody of the funds and all stocks, bonds and other securities owned by the Authority and shall be responsible for the preparation and filing of all tax returns, if any, required to be filed by the Authority. The Treasurer shall receive all moneys paid to the Authority and, subject to any limits imposed by the Board or the Chair, shall have authority to give receipts and vouchers, to sign and endorse checks and warrants in the Authority's name and on the Authority's behalf, and to give full discharge for the same. The Treasurer shall also have charge of disbursement of the funds of the Authority, shall keep full and accurate records of the receipts and disbursements, and shall deposit all moneys and other valuables in such depositories as shall be designated by the Board. The Treasurer shall deposit and invest all funds of the Authority in accordance with this Agreement and laws of the State applying to the deposit and

investment of funds of rural transportation authorities formed under the Act. The Treasurer shall have such additional authority, powers and duties as are appropriate and customary for the office of Treasurer of entities such as the Authority, and as the Board may otherwise prescribe. If a Treasurer has not been appointed, the Secretary shall also serve as Treasurer and may use the title of Treasurer in performing the functions of Treasurer.

The Treasurer may delegate any of the above duties to a fiscal agent or other appropriate entity or person as approved by the Directors.

**Section 5.06. Executive Director.** The Executive Director shall be the chief executive officer of the Authority, shall supervise the activities of the Authority, shall see that all policies, directions and orders of the Board are carried out and shall, under the supervision of the Board, have such other authority, powers or duties as may be prescribed by the Board.

**Section 5.07. Resignation and Removal.** Any Officer may resign at any time effective upon receipt by the Secretary or the Chair of written notice signed by the person who is resigning, and may be removed at any time by the Board.

**Section 5.08. Changes to Authority, Powers and Duties.** Notwithstanding any other provision of this Article, the Board at any time may expand, limit or modify the authority, powers and duties of any Officer.

**Section 5.09. Vacancies.** Vacancies in the office of any Officer shall be filled in the same manner in which such office was originally filled.

**Section 5.10. Compensation.** The Authority may compensate Officers for services performed, and may reimburse them for expenses incurred, in serving in such capacities upon such terms and pursuant to such procedures as may be established by the Board.

## ARTICLE VI

### POWERS OF THE AUTHORITY

**Section 6.01. General Grant of Powers.** The Authority shall have all the powers granted to it by the Act.

**Section 6.02. Specific Responsibilities.** In addition to the general powers described in Section 6.01 hereof, the Authority shall have the responsibilities described in this Section and shall have all powers necessary or convenient to carry out such responsibilities, subject to the availability of funds and, to the extent required by law, annual appropriation of funds by the Board. The description of specific responsibilities and powers in this Section shall not, however, limit the general powers of the Authority described in Section 6.01 hereof.

(a) ***Regional Transit Services.*** The Authority shall use reasonable efforts to provide a long term and energy efficient public transit system between the north and south ends of the Highway 135 corridor and to provide senior and human services transportation in Gunnison County. Additional transit services may be planned for and implemented as determined by the Board.

(b) **Contract Air Services.** The Authority may enter into contracts with commercial air carriers for the provision of air services in the manner and subject to the terms of such contracts.

(c) **Contract Transit Services.** The Authority may enter into contracts with any Member or other Person for the provision of transit services in the manner and subject to the terms of such contracts.

(d) **Regional Transportation Planning.** The Authority shall provide regional transportation planning services needed to plan and direct the Authorized Transportation Projects, pursue federal funding and coordinate overall transportation policy within the area in which it provides Regional Transit Services. Regional transportation planning shall, as determined by the Board, include short range service planning as well as long range planning, corridor investment studies and related environmental impact analysis.

(e) **Funding for Construction and Maintenance of Regional Trails.** The Authority shall provide funding for the construction of regional public trails in cooperation with Members, or other Persons.

(f) **Local Service.** The Authority may fund Authorized Transportation Projects that serve the residents and businesses of a Member (as distinguished from regional services) but, except as otherwise specifically provided herein, only pursuant to an agreement pursuant to which such Member pays the Authority for the services provided on the same fully allocated cost basis used to determine costs of Authority services throughout the Authority's service area.

**Section 6.03. Limitations on Powers of the Authority.** Notwithstanding Sections 6.01 and 6.02 hereof, the powers of the Authority shall be limited as follows:

(a) the Authority may only finance, construct, operate and maintain Authorized Transportation Projects;

(b) Advisory Committees may only be appointed and may only exercise the powers as provided in Article IV hereof;

(c) no action to establish or increase a tax or to create a multiple fiscal year debt or other financial obligation that is subject to section 20(4)(b) of article X of the State Constitution shall take effect unless first submitted to a vote in accordance with section 612 of the Act, except for Rural Transportation Enterprises where voter approval is not required;

(d) the Board shall deliver notice of any proposal to establish, increase or decrease any tax to any County or Municipality where the proposed tax or fee would be imposed in accordance with section 613 of the Act; and

(e) a notice of the imposition of or any increase in any fee or tax or the issuance of Bonds shall be sent to the Division of Local Government and shall be filed with the

State Auditor and the State Transportation Commission in accordance with section 614 of the Act.

## ARTICLE VII

### FUNDING THE AUTHORITY

**Section 7.01. Baseline Funding.** The baseline funding of the Authority shall be provided from the following sources:

(a) **Authority Sales Tax.** The Authority Sales Tax is imposed at the following rates in the following areas within the Boundaries of the Authority:

- (i) 1% in the City of Gunnison;
- (ii) 1% in the Town of Crested Butte;
- (iii) 1% in the Town Mt. Crested Butte.; and
- (iv) 1% in Unincorporated Gunnison County.

**Section 7.02. Additional Authority Sales and or Property Taxes.** The Authority may levy Authority Sales Taxes and/or Property Taxes in addition to the Initial Authority Sales Tax upon compliance with the provisions of the Act, including the approval by the electors residing throughout the area in which such taxes are to be levied as required by Section 6.03(c) hereof and section 612 of the Act. Any such additional Authority Sales Taxes and/or Property Taxes may, as permitted by the Act, be levied in all or any designated portion of the Members and at the same or different rates in different designated portions of the Members.

At the request of a Member and upon compliance with the provisions of the Act, including approval by the electors residing within the area in which such taxes are to be levied as required by Section 6.03(c) hereof and section 612 of the Act, and approval of the Board, the Authority shall levy an additional Authority Sales Tax and/or Property Taxes at the rate (up to the limits of the Act) and in all or any designated portion of the Member specified by such Member for the purpose of funding Authorized Transportation Projects specified by such Member that serve the residents and businesses of such Member or the residents and businesses of the Authority.

**Section 7.03. Discretionary Member Contributions.** A Member may, at its sole discretion, offer to make cash contributions to the Authority, provide in-kind services to the Authority or pay costs that otherwise would have been paid by the Authority (referred to as a “Discretionary Member Contribution”). If a Member offers to make a Discretionary Member Contribution, the Authority will, subject to Board approval on a case-by-case basis, make a good faith effort to provide additional transportation services within the boundaries of such Member with a value, or grant such Member a credit against other contributions or contract service payments to the Authority by or on behalf of such Member, in an amount equal to the Discretionary Member Contribution.

**Section 7.04. Mitigation of Development Impacts.** The Members acknowledge that development occurring within their jurisdictions will, in most cases, have an impact upon local and regional traffic congestion and that, moreover, transit service is one means for mitigating such impacts. Accordingly, Members may evaluate and may choose to mitigate the traffic impacts of new development within their jurisdictions and/or specifically mitigate impacts upon regional transit services. Such mitigation for regional transit service shall be determined using a consistent methodology based on the rational nexus between development impacts and transportation services. Members shall have sole discretion regarding how such mitigation is implemented through such means as ordinance-based transit impact fees, conditions of approval imposed upon individual development projects, or other mechanisms. To the extent permitted by law, funds derived from such mitigation may be remitted to the Authority to offset capital costs and outlays associated with providing regional transit services to the Member.

**Section 7.05. Pursuit of Grants.** The Authority shall actively pursue federal, State and other grants to support its activities, including grants for offsetting operating and capital costs, long range planning and environmental review, and major capital improvements. The Authority shall also cooperate and assist Members in their pursuit of federal and State grants for transportation projects.

**Section 7.06. Capital Projects and Bonds.** The Authority may fund capital projects by the issuance of Authority Bonds if voter approval is obtained for the issuance of such Bonds as required by Section 6.03(c) hereof except for Rural Transportation Enterprises where voter approval is not required and section 612 of the Act; through lease-purchase agreements or other arrangements permitted by, and subject to compliance with the applicable provisions of, State and federal law; or through one or more agreements with one or more Members.

**Section 7.07. No Implied Limits on Powers.** Except as otherwise specifically provided, no provision of this Article shall limit the Authority's powers under the Act.

## ARTICLE VIII

### MEMBERS

**Members.** The Members of the Authority are those Member Jurisdictions set forth in the first paragraph of this Agreement.

**Section 8.01. Additional Members.** The State, acting through the State Transportation Commission, or any County or Municipality or portion thereof which is not a Member of the Authority, may become a Member (for purposes of this Section, a "new Member") effective upon (a) the adoption of a resolution of the Board in accordance with Section 3.08 hereof, the effectiveness of which may be conditioned upon compliance by such new Member with any conditions which the Board, in its sole discretion, sees fit to impose; (b) such new Member's (i) compliance with all conditions to its admission as a Member imposed by the Board, (ii) compliance with all conditions to its entering into this Agreement or admission as a Member imposed under the Act and the Intergovernmental Relations Statute and (iii) adoption and execution of this Agreement in accordance with applicable law; (c) unless the new Member is the State, approval of such new Member's participation in the Authority by the electors residing

within the territory of the new Member that is to be included in the Boundaries of the Authority; and (d) compliance with any other conditions to the admission of such new Member.

## ARTICLE IX

### TERM AND DISTRIBUTION OF ASSETS UPON TERMINATION

**Section 9.01. Effective Date.** The term of this Agreement began when all the conditions to the establishment of the Authority were satisfied, and shall continue indefinitely.

**Section 9.02. Termination.** The term of this Agreement shall end and the Authority shall hereby be dissolved upon the vote of two-thirds of all Directors in a meeting of the Board,; provided, however, that this Agreement may not be terminated so long as the Authority has any Bonds outstanding.

**Section 9.03. Distribution of Assets Upon Termination.** Upon termination of this Agreement pursuant to Section 9.02 hereof, after payment of all Bonds and other obligations of the Authority, the net assets of the Authority shall be distributed to the parties who are Members at such time in proportion to the sum of (a) the amount of cash and the value of property and services contributed by them to the Authority pursuant to Article VII and VIII hereof minus the amount of cash and the value of property previously distributed to them by the Authority and (b) the amount of Authority taxes or other charges (other than fares) paid by their residents to the Authority pursuant to the Authority's exercise of the powers granted to it pursuant to the Act, with taxes or other charges paid by residents of areas of Counties which are also located within a Municipality allocated 100% to the Municipality for such purposes.

## ARTICLE X

### DEFENSE OF DIRECTORS, OFFICERS, MEMBERS OF ADVISORY COMMITTEES AND EMPLOYEES

**Section 10.01.** The Authority shall insure and defend each Director, Officer, member of an advisory committee and employee of the Authority in connection with any claim or actual or threatened suit, action or proceeding (civil, criminal or other, including appeals), in which they may be involved in their official capacity by reason of being or having been a Director, Officer, member of a committee or employee of the Authority, or by reason of any action or omission by them in such capacity. The Authority shall insure and defend each Director, Officer, member of a committee and employee of the Authority against all liability, costs and expenses arising from any such claim, suit or action, except any liability arising from criminal offenses or willful misconduct or gross negligence. The Authority's obligations pursuant to this Article shall be limited to funds of the Authority available for such purpose, including but not necessarily limited to insurance proceeds. The Board may establish specific rules and procedures for the implementation of this Article. Nothing in this Agreement shall be construed to hold any Member(s) liable for any action or failure to act by the Authority.

## ARTICLE XI

### AMENDMENTS

**Section 11.01. Amendments Generally.** Except as otherwise specifically provided in Sections 11.02 hereof, this Agreement may be amended only by resolution of the Board.

**Section 11.02. Amendments to Boundaries.** Notwithstanding Section 12.01 hereof, EXHIBIT B hereto and the definition of “Boundaries” may be amended by (a) a resolution of the Board and (b) the approval of the Governing Body of each Member, any portion of whose territory is either added to or removed from the Boundaries of the Authority pursuant to 43-4-605(2). For purposes of this Section, territory of a Member that is a Municipality shall include territory within such Municipality’s boundaries or within such Municipality’s comprehensive planning area of influence as established as of the date first set forth above, but shall not include any territory which has previously been included within the incorporated boundaries of another Municipality.

## ARTICLE XII

### MISCELLANEOUS

**Section 12.01. Adoption and Execution of Agreement in Accordance with Law.** Each Signatory hereby represents to each other Signatory that it has adopted and executed this Agreement in accordance with applicable law.

**Section 12.02. Parties in Interest.** Nothing expressed or implied herein is intended or shall be construed to confer upon any Person other than the Members any right, remedy or claim under or by reason of this Agreement, this Agreement being intended to be for the sole and exclusive benefit of the Initial Signatories and the Members.

**Section 12.03. No Personal Liability.** No covenant or agreement contained in this Agreement or any resolution or Bylaw issued by the Board shall be deemed to be the covenant or agreement of an elected or appointed official, officer, agent, servant or employee of any Member in his or her individual capacity.

**Section 12.04. Notices.** Except as otherwise provided in this Agreement, all notices, certificates, requests, requisitions or other communications by the Authority, any Member, any Director, any Officer or any member of a committee to any other such person pursuant to this Agreement shall be in writing; shall be sufficiently given and shall be deemed given when actually received, in the case of the Authority and officers of the Authority, at the last address designated by the Authority for such purpose and, in the case of such other persons, at the last address specified by them in writing to the Secretary of the Authority; and, unless a certain number of days is specified, shall be given within a reasonable period of time.

**Section 12.05. Assignment.** None of the rights or benefits of any Member may be assigned, nor may any of the duties or obligations of any Member be delegated, without the express written consent of all the Members.

**Section 12.06. Severability.** If any clause, provision, subsection, Section or Article of this Agreement shall be held to be invalid, illegal or unenforceable for any reason, the invalidity, illegality or enforceability of such clause, provision, subsection, Section or Article shall not affect any of the remaining provisions of this Agreement.

**Section 12.07. Interpretation.** Subject only to the express limitations set forth herein, this Agreement shall be liberally construed (a) to permit the Authority and the Members to exercise all powers that may be exercised by a rural transportation authority pursuant to the Act and by a separate legal entity created by a contract among the Members pursuant to the Intergovernmental Relations Statute; (b) to permit the Members to exercise all powers that may be exercised by them with respect to the subject matter of this Agreement pursuant to the Act, the Intergovernmental Relations Statute and other applicable law; and (c) to permit the Board to exercise all powers that may be exercised by the board of directors of a rural transportation authority pursuant to the Act and by the governing body of a separate legal entity created by a contract among the Members pursuant to the Intergovernmental Relations Statute. In the event of any conflict between the Act, the Intergovernmental Relations Statute or any other law with respect to the exercise of any such power, the provision that permits the broadest exercise of the power consistent with the limitations set forth in this Agreement shall control.

**Section 12.08. Governing Law.** The laws of the State shall govern the construction and enforcement of this Agreement. Venue for any dispute under this Agreement shall exclusively lie in the Colorado District Court located in Gunnison County, Colorado.

**Section 12.09. Counterparts.** This Agreement may be executed in any number of counterparts, each of which, when so executed and delivered, shall be an original; but such counterparts shall together constitute but one and the same Agreement.

**SIGNATURE PAGE**  
**to**  
**AMENDED AND RESTATED GUNNISON VALLEY TRANSPORTATION**  
**AUTHORITY**  
**INTERGOVERNMENTAL AGREEMENT**  
**Dated as of \_\_\_\_\_, 2025**

ATTEST: CITY OF GUNNISON, COLORADO

\_\_\_\_\_  
Clerk

By \_\_\_\_\_  
Name \_\_\_\_\_  
Title \_\_\_\_\_

ATTEST: TOWN OF CRESTED, COLORADO

\_\_\_\_\_  
Clerk

By \_\_\_\_\_  
Name \_\_\_\_\_  
Title \_\_\_\_\_

ATTEST: TOWN OF MT. CRESTED BUTTE,  
COLORADO

\_\_\_\_\_  
Clerk

By \_\_\_\_\_  
Name \_\_\_\_\_  
Title \_\_\_\_\_

ATTEST:

GUNNISON COUNTY, COLORADO

\_\_\_\_\_  
Clerk

By \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

EXHIBIT A – BALLOT QUESTIONS:

**GUNNISON VALLEY TRANSPORTATION AUTHORITY (RTA) BALLOT QUESTION**

(Approved November, 2002)

SHALL GUNNISON VALLEY TRANSPORTATION AUTHORITY ("RTA") TAXES BE INCREASED \$806,754 IN 2003 AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM THE LEVY OF A 0.6% (SIX CENTS ON EACH \$10.00 PURCHASE) EXCEPT IN THE JURISDICTIONAL BOUNDARIES OF THE CITY OF GUNNISON WHERE THE RATE WILL BE 0.35% (THREE AND ONE HALF CENTS ON EACH \$10.00 PURCHASED) UPON EVERY TRANSACTION OR OTHER INCIDENT ON WHICH A SALES TAX IS LEVIED BY THE STATE (WHICH DOES NOT INCLUDE FOOD FOR HOME CONSUMPTION) PROVIDED THAT SUCH TAX SHALL COMMENCE ON JANUARY 1, 2003 AND NOT BE COLLECTED ON AND AFTER JANUARY 1, 2010 UNLESS EXTENDED BY THE RTA VOTERS AND PROVIDED THAT SUCH TAX SHALL NOT BE COLLECTED WITHIN THE BOUNDARIES OF ANY JURISDICTION WHICH WITHDRAWS FROM THE RTA PURSUANT TO THE GUNNISON VALLEY TRANSPORTATION AUTHORITY INTERGOVERNMENTAL AGREEMENT ("IGA") DATED AS OF AUGUST 20, 2002, AMONG GUNNISON COUNTY, THE TOWN OF CRESTED BUTTE, THE TOWN OF MT. CRESTED BUTTE, AND THE CITY OF GUNNISON; SHALL THE RTA BE ESTABLISHED FOR THE PURPOSE OF FUNDING AND PROVIDING EXPANDED MASS TRANSIT AND OTHER TRANSPORTATION SERVICES INCLUDING EXPANDED AIR SERVICE IN ACCORDANCE WITH THE IGA; SHALL ALL AMOUNTS RECEIVED BY THE RTA FROM SUCH TAXES AND OTHER REVENUES AND EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION, AS A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

FOR \_\_\_\_\_

AGAINST \_\_\_\_\_

GUNNISON VALLEY TRANSPORTATION AUTHORITY  
BALLOT QUESTION 5A (Approved November, 2008)

WITHOUT INCREASING TAXES, SHALL THE EXISTING GUNNISON VALLEY TRANSPORTATION AUTHORITY ("RTA") TAXES OF 0.6 PER CENT (SIX CENTS ON EACH TEN DOLLARS PURCHASED), EXCEPT IN THE JURISDICTIONAL BOUNDARIES OF THE CITY OF GUNNISON, WHERE THE RATE IS 0.35 PER CENT (THREE AND ONE-HALF CENTS ON EACH TEN DOLLARS PURCHASED) UPON EVERY TRANSACTION OR OTHER INCIDENT ON WHICH A SALES TAX IS LEVIED BY THE STATE BE EXTENDED INDEFINITELY FROM ITS EXPIRATION OF DECEMBER 31, 2009; SUCH REVENUES TO BE USED FOR THE PURPOSE OF FUNDING AND PROVIDING EXPANDED MASS TRANSIT AND OTHER TRANSPORTATION SERVICES, INCLUDING EXPANDED AIR SERVICE; SHALL ALL AMOUNTS RECEIVED BY THE RTA FROM SUCH TAXES AND OTHER REVENUES AND EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION AS A VOTERAPPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20, OF THE COLORADO CONSTITUTION?

\_\_\_\_\_ For

\_\_\_\_\_ Against

GUNNISON VALLEY TRANSPORTATION AUTHORITY (RTA)  
BALLOT QUESTION (Approved November, 2015)

SHALL GUNNISON VALLEY TRANSPORTATION AUTHORITY ("RTA") TAXES BE INCREASED \$1,250,000 IN 2016 AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM INCREASING THE LEVY TO A 1.0% TAX (TEN CENTS ON EACH \$10.00 PURCHASE) WITHIN THE RTA DISTRICT BOUNDARIES UPON EVERY TRANSACTION OR OTHER INCIDENT ON WHICH A SALES TAX IS LEVIED BY THE STATE (WHICH DOES NOT INCLUDE ENERGY OR FOOD FOR HOME CONSUMPTION), FOR THE PURPOSE OF FUNDING SENIOR TRANSPORTATION WITHIN THE DISTRICT WITH THE FIRST \$250,000.00 RAISED, FOR EXPANDED PUBLIC BUS SERVICE ALONG THE HIGHWAY 135 CORRIDOR, FOR FUNDING AIR SERVICE, AND FOR OTHER PURPOSES CONSISTENT WITH THE MISSION OF THE RTA; AND SHALL ALL AMOUNTS RECEIVED BY THE RTA FROM SUCH TAXES AND OTHER REVENUES AND EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION AS A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

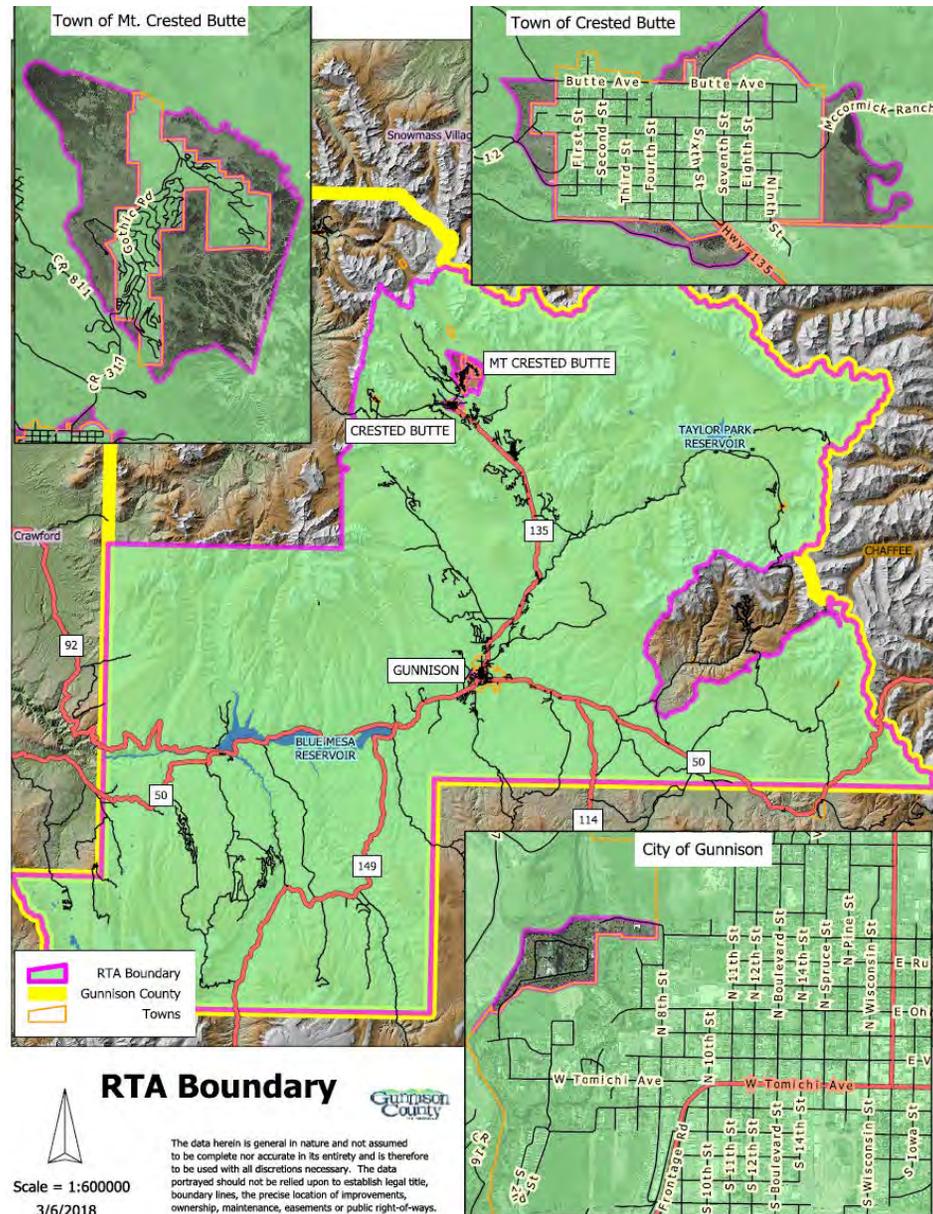
YES / FOR

NO / AGAINST

EXHIBIT B – GVTA BOUNDARIES:

The Boundaries of the GVTA are defined as:

- (i) the corporate limits of the “City of Gunnison”;
- (ii) the corporate limits of the “Town of Crested Butte”;
- (iii) the corporate limits of the “Town of Mt. Crested Butte”;
- (iv) the “Unincorporated Gunnison County” within election precincts 5,7,6,10,12,13, and 8.





**AMENDED AND RESTATED  
GUNNISON VALLEY TRANSPORTATION AUTHORITY  
INTERGOVERNMENTAL AGREEMENT**

**by and among**

**CITY OF GUNNISON, COLORADO**

**TOWN OF CRESTED BUTTE, COLORADO**

**TOWN OF MT. CRESTED BUTTE, COLORADO**

**and**

**GUNNISON COUNTY, COLORADO**

**Dated as of \_\_\_\_\_ 2025**

**providing for the creation of**

**the “Gunnison Valley Transportation Authority” as a Rural Transportation Authority pursuant to the Colorado Rural Transportation Authority Law, Title 43, Article 4, Part 6, Colorado Revised Statutes, as amended.**

# TABLE OF CONTENTS

Page

## ARTICLE I

### DEFINITIONS

Section 1.01.	Definitions from the Act .....	2
Section 1.02.	Other Definitions .....	2

## ARTICLE II

### ESTABLISHMENT OF THE AUTHORITY AND INITIAL MEMBERS

Section 2.01.	Establishment.....	4
Section 2.02.	Purpose.....	4
Section 2.03.	Boundaries .....	4
Section 2.04.	Voter Approval .....	5
Section 2.05	Initial Members.....	5

## ARTICLE III

### BOARD OF DIRECTORS

Section 3.01.	Establishment and Powers .....	5
Section 3.02.	Directors.....	5
Section 3.03.	Alternate Directors.....	5
Section 3.04.	Appointment of Directors and Alternate Directors.....	5
Section 3.05.	Terms of Office.....	6
Section 3.06.	Resignation and Removal .....	6
Section 3.07.	Vacancies .....	6
Section 3.08.	Compensation .....	6
Section 3.09.	Resolutions and Voting.....	6
Section 3.10.	Special Rules Regarding Adoption of the Authority's Annual Budget .....	6
Section 3.11.	Powers of the Board.....	6
Section 3.12.	Bylaws and Rules.....	7

## ARTICLE IV

Section 4.01	Advisory Committee.....	7
--------------	-------------------------	---

## ARTICLE V

### OFFICERS

Section 5.01.	Generally.....	7
Section 5.02.	Chair.....	7
Section 5.03.	Vice Chair .....	8

Section 5.04.	Secretary .....	8
Section 5.05.	Treasurer .....	8
Section 5.06.	Executive Director .....	8
Section 5.07.	Resignation and Removal .....	8
Section 5.08.	Changes to Authority, Powers and Duties .....	8
Section 5.09.	Vacancies .....	9
Section 5.10.	Compensation .....	9

ARTICLE VI

POWERS OF THE AUTHORITY

Section 6.01.	General Grant of Powers.....	9
Section 6.02.	Specific Responsibilities.....	9
Section 6.03.	Limitations on Powers of the Authority.....	10

ARTICLE VII

FUNDING THE AUTHORITY

Section 7.01.	Baseline Funding .....	10
Section 7.02.	Additional Authority Sales Taxes.....	11
Section 7.03.	Discretionary Member Contributions .....	11
Section 7.04.	Mitigation of Development Impacts .....	11
Section 7.05.	Pursuit of Grants .....	12
Section 7.06.	Capital Projects and Bonds .....	12
Section 7.07.	No Implied Limits on Powers .....	12

ARTICLE VIII

MEMBERS

Section 8.01.	Initial Members.....	12
Section 8.02.	Withdrawal of Initial Members.....	12
Section 8.03.	Additional Members .....	12

ARTICLE IX

TERM AND DISTRIBUTION OF ASSETS UPON TERMINATION

Section 9.01.	Effective Date .....	13
Section 9.02.	Termination.....	13
Section 9.03.	Distribution of Assets Upon Termination.....	13

ARTICLE X

Section 10.1 DEFENSE OF DIRECTORS, OFFICERS, MEMBERS OF  
ADVISORY COMMITTEES AND EMPLOYEES..... 13

ARTICLE XI

AMENDMENTS

Section 11.01. Amendments Generally ..... 14  
Section 11.02. Amendments to Boundaries ..... 14

ARTICLE XII

MISCELLANEOUS

Section 12.01. Adoption and Execution of Agreement in Accordance with Law ..... 14  
Section 12.02. Parties in Interest..... 14  
Section 12.03. No Personal Liability ..... 14  
Section 12.04. Notices ..... 14  
Section 12.05. Assignment ..... 14  
Section 12.06. Severability ..... 15  
Section 12.07. Interpretation..... 15  
Section 12.08. Governing Law ..... 15  
Section 12.09. Counterparts..... 15

APPENDIX A DETERMINATION OF BOUNDARIES OF THE AUTHORITY

APPENDIX B BALLOT QUESTION

APPENDIX C MAP OF THE ~~PROPOSED~~-DISTRICT BOUNDARIES

~~APPENDIX D—INITIAL CAPITAL PROGRAM~~

~~APPENDIX E—ESTIMATED FUNDING FROM DIFFERENT AREAS~~

**AMENDED AND RESTATED**

**GUNNISON VALLEY TRANSPORTATION AUTHORITY  
INTERGOVERNMENTAL AGREEMENT**

**THIS AMENDED AND RESTATED GUNNISON VALLEY TRANSPORTATION AUTHORITY INTERGOVERNMENTAL AGREEMENT** (this “Agreement”) is entered into as of \_\_\_\_\_ 2025 by and among **CITY OF GUNNISON, COLORADO; TOWN OF MT. CRESTED BUTTE, COLORADO; TOWN OF CRESTED BUTTE, COLORADO;** and **THE BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY, COLORADO.** (“Member Jurisdictions” or “Members”).

**RECITALS**

WHEREAS, this Amended and Restated Agreement supersedes and replaces in its entirety the Agreement dated August 20, 2002; and

WHEREAS, the Gunnison Valley Transportation Authority (“Authority”) has been in existence and operating since November, 2002, following passage of the ballot issue which created the Authority; and

WHEREAS, the Authority has passed two additional ballot issues since its inception. Copies of all ballot issues passed to date are attached hereto as EXHIBIT A; and

The purpose of this Amendment and Restatement of the Agreement is to update the operational provisions of the Agreement and remove initial organizational provisions which pre-date the formation of the Authority.

**AGREEMENT**

NOW, THEREFORE, for and in consideration of the mutual covenants set forth below, the Member Jurisdictions hereby agree as follows:

**ARTICLE I**

**DEFINITIONS**

**Section 1.01. Definitions from the Act.** The following terms shall, when capitalized, have the meanings assigned to them in section 602 of the Act: “Bond,” “Combination,” “Construct,” “Construction,” “County,” “Grant,” “Municipality,” “Operations and Maintenance Expenses,” “Person,” “Revenues,” “Rural Transportation Activity Enterprise,” “Rural Transportation System” and “State.”

**Section 1.02. Other Definitions.** The following terms shall, when capitalized, have the following meanings:

“Act” is defined as title 43, article 4, part 6, Colorado Revised Statutes, as amended

“*Advisory Committee*” means two or more persons appointed by the Board pursuant to Article IV hereof for the purpose of providing advice to the Board and includes the Citizen Advisory Committee.

“*Agreement*” means this Amended and Restated Gunnison Valley Transportation Authority Intergovernmental Agreement, as amended from time to time in accordance with the terms hereof.

“*Authority*” means the Gunnison Valley Transportation Authority, a separate political subdivision of and body corporate of the State established pursuant to this Agreement as a rural transportation authority under the Act and as a separate legal entity under the Intergovernmental Relations Statute.

“*Authority Sales Tax*” means a sales and use tax levied by the Authority in all or any designated portion of the Members in accordance with section 6.05(1)(j) of the Act.

“*Authorized Transportation Projects*” means the Rural Transportation Systems described in Section 2.02 hereof, as such term may be amended from time-to-time in accordance with Article XII hereof.

“*Board*” means the Board of Directors of the Authority.

“*Boundaries*” means the boundaries of the Authority determined in accordance with EXHIBIT B hereto, as such Exhibit and term may be amended from time-to-time in accordance with Article ~~XIX~~ hereof.

“*Citizen Advisory Committee*” means the special Advisory Committee described as such in Article IV hereof.

“*Director*” means any person appointed as a Director pursuant to Section 3.02 hereof.

“*Division of Local Government*” means the Division of Local Government in the State Department of Local Affairs.

“*Governing Body*” means, when used with respect to a Member, the city council, ~~board of trustees~~town council, board of commissioners or other legislative body, as appropriate, of such Member.

“*Initial Authority Sales Tax*” means the Authority Sales Tax described in Section 7.01(a) hereof.

“

“*Member*” means (a) those Member Jurisdictions set forth in the first paragraph of this Agreement and (b) the State or any Municipality or County that becomes a member of the Authority pursuant to Section 8.~~03~~01 hereof.

“*Officer*” means the Chair, Vice Chair, Secretary, Treasurer or Executive Director of the Authority, and any subordinate officer or agent appointed and designated as an officer of the Authority by the Board.

“*Regional Transit Services*” means the transit services described in Section 6.02(a) of this Agreement.

## ARTICLE II

### ESTABLISHMENT OF THE AUTHORITY AND PURPOSE

**Section 2.01. Establishment.** The Authority has been established as a separate political subdivision and body corporate of the State pursuant to the Act.

The Director of the Division of Local Government has issued a certificate pursuant to section 603(1) of the Act stating that the Authority has been duly organized according to the laws of the State.

**Section 2.02. Purpose.** The purpose of the Authority is to finance, construct, operate and maintain an efficient, sustainable and regional multi-modal transportation system at any location or locations within or without the Boundaries of the Authority, subject to compliance with the Act.

**Section 2.03. Boundaries.** The Boundaries of the Authority are set forth in EXHIBIT B hereto. Any territory included in the Boundaries of the Authority because the territory is included in the boundaries of a Municipality shall automatically be amended to include any territory annexed to the Municipality.

## ARTICLE III

### BOARD OF DIRECTORS

**Section 3.01. Establishment and Powers.** The Authority shall be governed by a Board of Directors as described in this Article. The Board shall exercise and perform all powers, privileges and duties vested in or imposed on the Authority. Subject to the provisions of this Agreement, the Board may delegate any of its powers to any Director, Officer, employee or agent of the Authority.

**Section 3.02. Directors.** The Board shall be composed of two Directors appointed by each Member.

**Section 3.03. Appointment of Directors.** As required by section 603(2)(b)(I) of the Act, each Director appointed by a Member shall both be elected members of the Governing Body of such Member and shall be appointed as a Director by the Governing Body of such Member.

**Section 3.04. Terms of Office.** The term of office of each Director shall commence with the first meeting of the Board following their appointment and shall continue until (a) the date on

which a successor is duly appointed or (b) the date on which they cease to be a member of the Governing Body of the appointing Member.

**Section 3.05. Resignation and Removal.** Any Director (a) may resign at any time, effective upon receipt by the Secretary or the Chair of written notice signed by the person who is resigning; and (b) may be removed at any time by the Governing Body of the Member that appointed them, effective upon receipt by the Secretary or the Chair of written notice signed by the Governing Body of the appointing Member.

**Section 3.06. Vacancies.** Vacancies in the office of any Director shall be filled in the same manner in which the vacant office was originally filled pursuant to Section 3.03 hereof.

**Section 3.07. Compensation.** Directors may serve with or without compensation, and may be reimbursed for expenses incurred in serving in such capacities upon such terms and pursuant to such procedures as may be established by the Board.

**Section 3.08. Resolutions and Voting.** All actions of the Board shall be by motion or by resolution, which may be written or oral. Except as otherwise provided in Section 3.09 hereof, motions and resolutions of the Board shall be adopted upon the affirmative vote at a meeting open to the public of at least a majority of a quorum of the Directors present at a meeting at which a quorum ~~exists~~exists and then in office who are eligible to vote thereon). The Authority shall provide at least 48 hours' written notice of meetings to each Director and to the Governing Body of each Member. Notwithstanding any other provision hereof, a Director shall disqualify themselves from voting on any issue with respect to which they have a conflict of interest, unless they have disclosed such conflict of interest in compliance with sections 18-8-308 and 24-18-101 et seq., Colorado Revised Statutes, as amended.

**Section 3.09. Special Rules Regarding Adoption of the Authority's Annual Budget.** Notwithstanding Section 3.08 hereof, if the Board fails to approve the Authority's annual budget by resolution adopted in accordance with Section 3.08 hereof by the end of the immediately preceding fiscal year of the Authority or any earlier date required by State law, until an annual budget is so adopted, the Authority's budget for such year shall be the prior year's budget, with adjustments approved by a majority of the Directors then in office who are eligible to vote thereon that, in the aggregate, do not exceed the sum of "inflation" and the Authority's "local growth" as determined in accordance with Article X, Section 20(2)(f) and (g) of the Colorado Constitution. The procedures set forth in this Section may be modified by bylaws or rules adopted in accordance with Section 3.11 hereof.

**Section 3.10. Powers of the Board.** The Board shall, subject to the limitations set forth herein, have all powers that may be exercised by the board of directors of a rural transportation authority pursuant to the Act, including, but not limited to, the powers conferred by section 604(3) of the Act.

**Section 3.11. Bylaws and Rules.** The Board, acting by resolution adopted as provided in Section 3.08 hereof, shall adopt bylaws or rules governing the activities of the Authority and the Board, including, but not limited to, bylaws or rules governing the conduct of Board meetings, voting procedures, the type of resolutions that must be in writing and procedures for the

resolution of issues on which a ~~two-thirds~~ majority cannot be obtained in accordance with Section 3.08 hereof.

## ARTICLE IV

### ADVISORY COMMITTEES

**Section 4.01.** The Board may appoint and maintain a Citizen Advisory Committee to advise the Board with respect to policy and service matters. The Board may also appoint other advisory committees to advise the Board. The members of the Citizen Advisory Committee shall not be Directors or Officers of the Authority. The members of advisory committees other than the Citizen Advisory Committee may include Directors and Officers of the Authority. Advisory committees shall not be authorized to exercise any power of the Board.

## ARTICLE V

### OFFICERS

**Section 5.01. Generally.** The Board shall appoint a Chair, a Vice Chair, a Secretary, a Treasurer and an Executive Director. The Board also may appoint one or more subordinate officers and agents, each of whom shall hold their office or agency for such term and shall have such authority, powers and duties as shall be determined from time to time by the Board. The Chair and the Vice Chair shall be Directors. Other Officers may, but need not, be Directors. Any two or more of such offices may be held by the same person, except that the offices of Chair and Secretary may not be held by the same person and the person serving as Executive Director may not hold any other of such offices. All Officers of the Authority shall be persons of the age of 18 years or older and shall meet the other qualifications, if any, stated for office elsewhere in this Article.

**Section 5.02. Chair.** The Chair shall have the power to call meetings of the Board; the power to execute, deliver, acknowledge, file and record on behalf of the Authority such documents as may be required by this Agreement, the Act or other applicable law; and such other powers as may be prescribed from time to time by the Board. The Chair may execute and deliver contracts, deeds and other instruments and agreements on behalf of the Authority as are necessary or appropriate in the ordinary course of its activities or as are duly authorized or approved by the Board. The Chair shall have such additional authority, powers and duties as are appropriate and customary for the office of the chair of the board of directors of entities such as the Authority, and as the Board may otherwise prescribe.

**Section 5.03. Vice Chair.** The Vice Chair shall be the Officer next in seniority after the Chair and, upon the death, absence or disability of the Chair, shall have the authority, powers and duties of the Chair. The Vice Chair shall have such additional authority, powers and duties as are prescribed by the Board. If neither the Chair nor Vice Chair are present at a meeting of the Board where a quorum is present, the Board Members present may appoint another Director to act as Chair for that meeting only.

**Section 5.04. Secretary.** The Secretary shall give, or cause to be given, notice of all meetings (including special meetings) of the Board, keep written minutes of such meetings, have charge of the Authority's seal, be responsible for the maintenance of all records and files and the preparation and filing of reports to governmental agencies (other than tax returns), have authority to impress or affix the Authority's seal to any instrument requiring it (and, when so impressed or affixed, it may be attested by his or her signature), and have such other authority, powers and duties as are appropriate and customary for the office of Secretary of entities such as the Authority, and as the Board may otherwise prescribe. If a Treasurer has not been appointed, the Secretary shall also serve as Treasurer and may use the title of Treasurer in performing the functions of Treasurer.

**Section 5.05. Treasurer.** The Treasurer shall, subject to rules and procedures established by the Board, be responsible for the custody of the funds and all stocks, bonds and other securities owned by the Authority and shall be responsible for the preparation and filing of all tax returns, if any, required to be filed by the Authority. The Treasurer shall receive all moneys paid to the Authority and, subject to any limits imposed by the Board or the Chair, shall have authority to give receipts and vouchers, to sign and endorse checks and warrants in the Authority's name and on the Authority's behalf, and to give full discharge for the same. The Treasurer shall also have charge of disbursement of the funds of the Authority, shall keep full and accurate records of the receipts and disbursements, and shall deposit all moneys and other valuables in such depositories as shall be designated by the Board. The Treasurer shall deposit and invest all funds of the Authority in accordance with this Agreement and laws of the State applying to the deposit and investment of funds of rural transportation authorities formed under the Act. The Treasurer shall have such additional authority, powers and duties as are appropriate and customary for the office of Treasurer of entities such as the Authority, and as the Board may otherwise prescribe. If a Treasurer has not been appointed, the Secretary shall also serve as Treasurer and may use the title of Treasurer in performing the functions of Treasurer.

The Treasurer may delegate any of the above duties to a fiscal agent or other appropriate entity or person as approved by the Directors.

**Section 5.06. Executive Director.** The Executive Director shall be the chief executive officer of the Authority, shall supervise the activities of the Authority, shall see that all policies, directions and orders of the Board are carried out and shall, under the supervision of the Board, have such other authority, powers or duties as may be prescribed by the Board.

**Section 5.07. Resignation and Removal.** Any Officer may resign at any time effective upon receipt by the Secretary or the Chair of written notice signed by the person who is resigning, and may be removed at any time by the Board.

**Section 5.08. Changes to Authority, Powers and Duties.** Notwithstanding any other provision of this Article, the Board at any time may expand, limit or modify the authority, powers and duties of any Officer.

**Section 5.09. Vacancies.** Vacancies in the office of any Officer shall be filled in the same manner in which such office was originally filled.

**Section 5.10. Compensation.** The Authority may compensate Officers for services performed, and may reimburse them for expenses incurred, in serving in such capacities upon such terms and pursuant to such procedures as may be established by the Board.

## ARTICLE VI

### POWERS OF THE AUTHORITY

**Section 6.01. General Grant of Powers.** The Authority shall have all the powers granted to it by the Act.

**Section 6.02. Specific Responsibilities.** In addition to the general powers described in Section 6.01 hereof, the Authority shall have the responsibilities described in this Section and shall have all powers necessary or convenient to carry out such responsibilities, subject to the availability of funds and, to the extent required by law, annual appropriation of funds by the Board. The description of specific responsibilities and powers in this Section shall not, however, limit the general powers of the Authority described in Section 6.01 hereof.

(a) ~~(a)~~ **Regional Transit Services.** The Authority shall use reasonable efforts to provide a long term and energy efficient public transit system between the north and south ends of the Highway 135 corridor and to provide senior and human services transportation in Gunnison County. Additional transit services may be planned for and implemented as determined by the Board.

(b) **Contract Air Services.** The Authority may enter into contracts with commercial air carriers for the provision of air services in the manner and subject to the terms of such contracts.

(c) **Contract Transit Services.** The Authority may enter into contracts with any Member or other Person for the provision of transit services in the manner and subject to the terms of such contracts.

(d) **Regional Transportation Planning.** The Authority shall provide regional transportation planning services needed to plan and direct the Authorized Transportation Projects, pursue federal funding and coordinate overall transportation policy within the area in which it provides Regional Transit Services. Regional transportation planning shall, as determined by the Board, include short range service planning as well as long range planning, corridor investment studies and related environmental impact analysis.

(e) **Funding for Construction and Maintenance of Regional Trails.** The Authority shall provide funding for the construction of regional public trails in cooperation with Members, or other Persons.

(f) **Local Service.** The Authority may fund Authorized Transportation Projects that serve the residents and businesses of a Member (as distinguished from regional services) but, except as otherwise specifically provided herein, only pursuant to an agreement pursuant to which such Member pays the Authority for the services provided

on the same fully allocated cost basis used to determine costs of Authority services throughout the Authority's service area.

**Section 6.03. Limitations on Powers of the Authority.** Notwithstanding Sections 6.01 and 6.02 hereof, the powers of the Authority shall be limited as follows:

(a) the Authority may only finance, construct, operate and maintain Authorized Transportation Projects;

(b) Advisory Committees may only be appointed and may only exercise the powers as provided in Article IV hereof;

(c) no action to establish or increase a tax or to create a multiple fiscal year debt or other financial obligation that is subject to section 20(4)(b) of article X of the State Constitution shall take effect unless first submitted to a vote in accordance with section 612 of the Act, except for Rural Transportation Enterprises where voter approval is not required;

(d) the Board shall deliver notice of any proposal to establish, increase or decrease any tax to any County or Municipality where the proposed tax or fee would be imposed in accordance with section 613 of the Act; and

(e) a notice of the imposition of or any increase in any fee or tax or the issuance of Bonds shall be sent to the Division of Local Government and shall be filed with the State Auditor and the State Transportation Commission in accordance with section 614 of the Act.

## ARTICLE VII

### FUNDING THE AUTHORITY

**Section 7.01. Baseline Funding.** The baseline funding of the Authority shall be provided from the following sources:

(a) **Authority Sales Tax.** The Authority Sales Tax is imposed at the following rates in the following areas within the Boundaries of the Authority:

- (i) 1% in the City of Gunnison;
- (ii) 1% in the Town of Crested Butte;
- (iii) 1% in the Town Mt. Crested Butte.; and
- (iv) 1% in Unincorporated Gunnison County.

**Section 7.02. Additional Authority Sales and or Property Taxes.** The Authority may levy Authority Sales Taxes and/or Property Taxes in addition to the Initial Authority Sales Tax upon compliance with the provisions of the Act, including the approval by the electors residing

throughout the area in which such taxes are to be levied as required by Section 6.03(~~dc~~) hereof and section 612 of the Act. Any such additional Authority Sales Taxes and/or Property Taxes may, as permitted by the Act, be levied in all or any designated portion of the Members and at the same or different rates in different designated portions of the Members.

At the request of a Member and upon compliance with the provisions of the Act, including approval by the electors residing within the area in which such taxes are to be levied as required by Section 6.03(~~dc~~) hereof and section 612 of the Act, and approval of the Board, the Authority shall levy an additional Authority Sales Tax and/or Property Taxes at the rate (up to the limits of the Act) and in all or any designated portion of the Member specified by such Member for the purpose of funding Authorized Transportation Projects specified by such Member that serve the residents and businesses of such Member or the residents and businesses of the Authority.

**Section 7.03. Discretionary Member Contributions.** A Member may, at its sole discretion, offer to make cash contributions to the Authority, provide in-kind services to the Authority or pay costs that otherwise would have been paid by the Authority (referred to as a “Discretionary Member Contribution”). If a Member offers to make a Discretionary Member Contribution, the Authority will, subject to Board approval on a case-by-case basis, make a good faith effort to provide additional transportation services within the boundaries of such Member with a value, or grant such Member a credit against other contributions or contract service payments to the Authority by or on behalf of such Member, in an amount equal to the Discretionary Member Contribution.

**Section 7.04. Mitigation of Development Impacts.** The Members acknowledge that development occurring within their jurisdictions will, in most cases, have an impact upon local and regional traffic congestion and that, moreover, transit service is one means for mitigating such impacts. Accordingly, Members may evaluate and may choose to mitigate the traffic impacts of new development within their jurisdictions and/or specifically mitigate impacts upon regional transit services. Such mitigation for regional transit service shall be determined using a consistent methodology based on the rational nexus between development impacts and transportation services. Members shall have sole discretion regarding how such mitigation is implemented through such means as ordinance-based transit impact fees, conditions of approval imposed upon individual development projects, or other mechanisms. To the extent permitted by law, funds derived from such mitigation may be remitted to the Authority to offset capital costs and outlays associated with providing regional transit services to the Member.

**Section 7.05. Pursuit of Grants.** The Authority shall actively pursue federal, State and other grants to support its activities, including grants for offsetting operating and capital costs, long range planning and environmental review, and major capital improvements. The Authority shall also cooperate and assist Members in their pursuit of federal and State grants for transportation projects.

**Section 7.06. Capital Projects and Bonds.** The Authority may fund capital projects by the issuance of Authority Bonds if voter approval is obtained for the issuance of such Bonds as required by Section 6.03(~~dc~~) hereof except for Rural Transportation Enterprises where voter approval is not required and section 612 of the Act; through lease-purchase agreements or other

arrangements permitted by, and subject to compliance with the applicable provisions of, State and federal law; or through one or more agreements with one or more Members.

**Section 7.07. No Implied Limits on Powers.** Except as otherwise specifically provided, no provision of this Article shall limit the Authority's powers under the Act.

## ARTICLE VIII

### MEMBERS

**Members.** The Members of the Authority are those Member Jurisdictions set forth in the first paragraph of this Agreement.

**Section 8.01. Additional Members.** The State, acting through the State Transportation Commission, or any County or Municipality or portion thereof which is not a Member of the Authority, may become a Member (for purposes of this Section, a "new Member") effective upon (a) the adoption of a resolution of the Board in accordance with Section 3.08 hereof, the effectiveness of which may be conditioned upon compliance by such new Member with any conditions which the Board, in its sole discretion, sees fit to impose; (b) such new Member's (i) compliance with all conditions to its admission as a Member imposed by the Board, (ii) compliance with all conditions to its entering into this Agreement or admission as a Member imposed under the Act and the Intergovernmental Relations Statute and (iii) adoption and execution of this Agreement in accordance with applicable law; (c) unless the new Member is the State, approval of such new Member's participation in the Authority by the electors residing within the territory of the new Member that is to be included in the Boundaries of the Authority; and (d) compliance with any other conditions to the admission of such new Member ~~as a Member or its execution of this Agreement imposed under the Act, the Intergovernmental Relations Statute or other applicable law.~~

## ARTICLE IX

### TERM AND DISTRIBUTION OF ASSETS UPON TERMINATION

**Section 9.01. Effective Date.** The term of this Agreement began when all the conditions to the establishment of the Authority were satisfied, and shall continue indefinitely.

**Section 9.02. Termination.** The term of this Agreement shall end and the Authority shall hereby be dissolved upon the vote of two-thirds of all Directors in a meeting of the Board,; provided, however, that this Agreement may not be terminated so long as the Authority has any Bonds outstanding.

**Section 9.03. Distribution of Assets Upon Termination.** Upon termination of this Agreement pursuant to Section 9.02 hereof, after payment of all Bonds and other obligations of the Authority, the net assets of the Authority shall be distributed to the parties who are Members at such time in proportion to the sum of (a) the amount of cash and the value of property and services contributed by them to the Authority pursuant to Article VII and VIII hereof minus the amount of cash and the value of property previously distributed to them by the Authority and (b) the amount of Authority taxes or other charges (other than fares) paid by their residents to the

Authority pursuant to the Authority's exercise of the powers granted to it pursuant to the Act, with taxes or other charges paid by residents of areas of Counties which are also located within a Municipality allocated 100% to the Municipality for such purposes.

## **ARTICLE X**

### **DEFENSE OF DIRECTORS, OFFICERS, MEMBERS OF ADVISORY COMMITTEES AND EMPLOYEES**

**Section 10.01.** The Authority shall insure and defend each Director, Officer, member of an advisory committee and employee of the Authority in connection with any claim or actual or threatened suit, action or proceeding (civil, criminal or other, including appeals), in which they may be involved in their official capacity by reason of being or having been a Director, Officer, member of a committee or employee of the Authority, or by reason of any action or omission by them in such capacity. The Authority shall insure and defend each Director, Officer, member of a committee and employee of the Authority against all liability, costs and expenses arising from any such claim, suit or action, except any liability arising from criminal offenses or willful misconduct or gross negligence. The Authority's obligations pursuant to this Article shall be limited to funds of the Authority available for such purpose, including but not necessarily limited to insurance proceeds. The Board may establish specific rules and procedures for the implementation of this Article. Nothing in this Agreement shall be construed to hold any Member(s) liable for any action or failure to act by the Authority.

## **ARTICLE XI**

### **AMENDMENTS**

**Section 11.01. Amendments Generally.** Except as otherwise specifically provided in Sections 11.02 hereof, this Agreement may be amended only by resolution of the Board.

**Section 11.02. Amendments to Boundaries.** Notwithstanding Section 12.01 hereof, EXHIBIT B hereto and the definition of "Boundaries" may be amended by (a) a resolution of the Board and (b) the approval of the Governing Body of each Member, any portion of whose territory is either added to or removed from the Boundaries of the Authority pursuant to 43-4-605(2). For purposes of this Section, territory of a Member that is a Municipality shall include territory within such Municipality's boundaries or within such Municipality's comprehensive planning area of influence as established as of the date first set forth above, but shall not include any territory which has previously been included within the incorporated boundaries of another Municipality.

## **ARTICLE XII**

### **MISCELLANEOUS**

**Section 12.01. Adoption and Execution of Agreement in Accordance with Law.** Each Signatory hereby represents to each other Signatory that it has adopted and executed this Agreement in accordance with applicable law.

**Section 12.02. Parties in Interest.** Nothing expressed or implied herein is intended or shall be construed to confer upon any Person other than the Members any right, remedy or claim under or by reason of this Agreement, this Agreement being intended to be for the sole and exclusive benefit of the Initial Signatories and the Members.

**Section 12.03. No Personal Liability.** No covenant or agreement contained in this Agreement or any resolution or Bylaw issued by the Board shall be deemed to be by the covenant or agreement of an elected or appointed official, officer, agent, servant or employee of any Member in his or her individual capacity.

**Section 12.04. Notices.** Except as otherwise provided in this Agreement, all notices, certificates, requests, requisitions or other communications by the Authority, any Member, any Director, any Officer or any member of a committee to any other such person pursuant to this Agreement shall be in writing; shall be sufficiently given and shall be deemed given when actually received, in the case of the Authority and officers of the Authority, at the last address designated by the Authority for such purpose and, in the case of such other persons, at the last address specified by them in writing to the Secretary of the Authority; and, unless a certain number of days is specified, shall be given within a reasonable period of time.

**Section 12.05. Assignment.** None of the rights or benefits of any Member may be assigned, nor may any of the duties or obligations of any Member be delegated, without the express written consent of all the Members.

**Section 12.06. Severability.** If any clause, provision, subsection, Section or Article of this Agreement shall be held to be invalid, illegal or unenforceable for any reason, the invalidity, illegality or enforceability of such clause, provision, subsection, Section or Article shall not affect any of the remaining provisions of this Agreement.

**Section 12.07. Interpretation.** Subject only to the express limitations set forth herein, this Agreement shall be liberally construed (a) to permit the Authority and the Members to exercise all powers that may be exercised by a rural transportation authority pursuant to the Act and by a separate legal entity created by a contract among the Members pursuant to the Intergovernmental Relations Statute; (b) to permit the Members to exercise all powers that may be exercised by them with respect to the subject matter of this Agreement pursuant to the Act, the Intergovernmental Relations Statute and other applicable law; and (c) to permit the Board to exercise all powers that may be exercised by the board of directors of a rural transportation authority pursuant to the Act and by the governing body of a separate legal entity created by a contract among the Members pursuant to the Intergovernmental Relations Statute. In the event of any conflict between the Act, the Intergovernmental Relations Statute or any other law with respect to the exercise of any such power, the provision that permits the broadest exercise of the power consistent with the limitations set forth in this Agreement shall control.

**Section 12.08. Governing Law.** The laws of the State shall govern the construction and enforcement of this Agreement. Venue for any dispute under this Agreement shall exclusively lie in the Colorado District Court located in Gunnison County, Colorado.

**Section 12.09. Counterparts.** This Agreement may be executed in any number of counterparts, each of which, when so executed and delivered, shall be an original; but such counterparts shall together constitute but one and the same Agreement.

**SIGNATURE PAGE**  
**to**  
**AMENDED AND RESTATED GUNNISON VALLEY TRANSPORTATION**  
**AUTHORITY**  
**INTERGOVERNMENTAL AGREEMENT**  
**Dated as of \_\_\_\_\_, 2025**

ATTEST: CITY OF GUNNISON, COLORADO

\_\_\_\_\_  
Clerk

By \_\_\_\_\_  
Name \_\_\_\_\_  
Title \_\_\_\_\_

ATTEST: TOWN OF CRESTED, COLORADO

\_\_\_\_\_  
Clerk

By \_\_\_\_\_  
Name \_\_\_\_\_  
Title \_\_\_\_\_

ATTEST: TOWN OF MT. CRESTED BUTTE,  
COLORADO

\_\_\_\_\_  
Clerk

By \_\_\_\_\_  
Name \_\_\_\_\_  
Title \_\_\_\_\_

ATTEST:

GUNNISON COUNTY, COLORADO

\_\_\_\_\_  
Clerk

By \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

EXHIBIT A – BALLOT QUESTIONS:

**GUNNISON VALLEY TRANSPORTATION AUTHORITY (RTA) BALLOT QUESTION**

(Approved November, 2002)

SHALL GUNNISON VALLEY TRANSPORTATION AUTHORITY ("RTA") TAXES BE INCREASED \$806,754 IN 2003 AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM THE LEVY OF A 0.6% (SIX CENTS ON EACH \$10.00 PURCHASE) EXCEPT IN THE JURISDICTIONAL BOUNDARIES OF THE CITY OF GUNNISON WHERE THE RATE WILL BE 0.35% (THREE AND ONE HALF CENTS ON EACH \$10.00 PURCHASED) UPON EVERY TRANSACTION OR OTHER INCIDENT ON WHICH A SALES TAX IS LEVIED BY THE STATE (WHICH DOES NOT INCLUDE FOOD FOR HOME CONSUMPTION) PROVIDED THAT SUCH TAX SHALL COMMENCE ON JANUARY 1, 2003 AND NOT BE COLLECTED ON AND AFTER JANUARY 1, 2010 UNLESS EXTENDED BY THE RTA VOTERS AND PROVIDED THAT SUCH TAX SHALL NOT BE COLLECTED WITHIN THE BOUNDARIES OF ANY JURISDICTION WHICH WITHDRAWS FROM THE RTA PURSUANT TO THE GUNNISON VALLEY TRANSPORTATION AUTHORITY INTERGOVERNMENTAL AGREEMENT ("IGA") DATED AS OF AUGUST 20, 2002, AMONG GUNNISON COUNTY, THE TOWN OF CRESTED BUTTE, THE TOWN OF MT. CRESTED BUTTE, AND THE CITY OF GUNNISON; SHALL THE RTA BE ESTABLISHED FOR THE PURPOSE OF FUNDING AND PROVIDING EXPANDED MASS TRANSIT AND OTHER TRANSPORTATION SERVICES INCLUDING EXPANDED AIR SERVICE IN ACCORDANCE WITH THE IGA; SHALL ALL AMOUNTS RECEIVED BY THE RTA FROM SUCH TAXES AND OTHER REVENUES AND EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION, AS A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

FOR \_\_\_\_\_

AGAINST \_\_\_\_\_

GUNNISON VALLEY TRANSPORTATION AUTHORITY  
BALLOT QUESTION 5A (Approved November, 2008)

WITHOUT INCREASING TAXES, SHALL THE EXISTING GUNNISON VALLEY TRANSPORTATION AUTHORITY ("RTA") TAXES OF 0.6 PER CENT (SIX CENTS ON EACH TEN DOLLARS PURCHASED), EXCEPT IN THE JURISDICTIONAL BOUNDARIES OF THE CITY OF GUNNISON, WHERE THE RATE IS 0.35 PER CENT (THREE AND ONE-HALF CENTS ON EACH TEN DOLLARS PURCHASED) UPON EVERY TRANSACTION OR OTHER INCIDENT ON WHICH A SALES TAX IS LEVIED BY THE STATE BE EXTENDED INDEFINITELY FROM ITS EXPIRATION OF DECEMBER 31, 2009; SUCH REVENUES TO BE USED FOR THE PURPOSE OF FUNDING AND PROVIDING EXPANDED MASS TRANSIT AND OTHER TRANSPORTATION SERVICES, INCLUDING EXPANDED AIR SERVICE; SHALL ALL AMOUNTS RECEIVED BY THE RTA FROM SUCH TAXES AND OTHER REVENUES AND EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION AS A VOTERAPPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20, OF THE COLORADO CONSTITUTION?

\_\_\_\_\_ For

\_\_\_\_\_ Against

GUNNISON VALLEY TRANSPORTATION AUTHORITY (RTA)  
BALLOT QUESTION (Approved November, 2015)

SHALL GUNNISON VALLEY TRANSPORTATION AUTHORITY ("RTA") TAXES BE INCREASED \$1,250,000 IN 2016 AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM INCREASING THE LEVY TO A 1.0% TAX (TEN CENTS ON EACH \$10.00 PURCHASE) WITHIN THE RTA DISTRICT BOUNDARIES UPON EVERY TRANSACTION OR OTHER INCIDENT ON WHICH A SALES TAX IS LEVIED BY THE STATE (WHICH DOES NOT INCLUDE ENERGY OR FOOD FOR HOME CONSUMPTION), FOR THE PURPOSE OF FUNDING SENIOR TRANSPORTATION WITHIN THE DISTRICT WITH THE FIRST \$250,000.00 RAISED, FOR EXPANDED PUBLIC BUS SERVICE ALONG THE HIGHWAY 135 CORRIDOR, FOR FUNDING AIR SERVICE, AND FOR OTHER PURPOSES CONSISTENT WITH THE MISSION OF THE RTA; AND SHALL ALL AMOUNTS RECEIVED BY THE RTA FROM SUCH TAXES AND OTHER REVENUES AND EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION AS A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

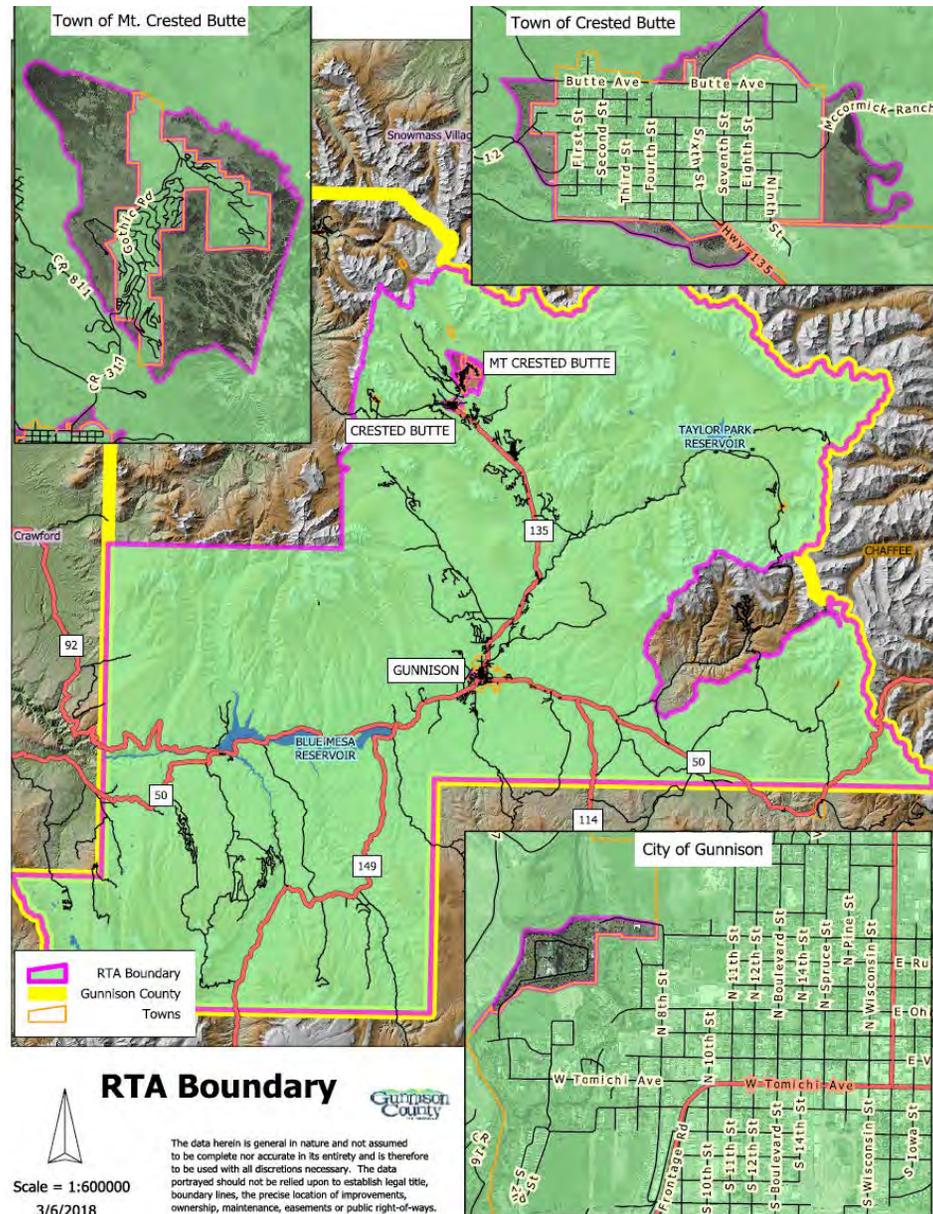
YES / FOR

NO / AGAINST

EXHIBIT B – GVTA BOUNDARIES:

The Boundaries of the GVTA are defined as:

- (i) the corporate limits of the “City of Gunnison”;
- (ii) the corporate limits of the “Town of Crested Butte”;
- (iii) the corporate limits of the “Town of Mt. Crested Butte”;
- (iv) the “Unincorporated Gunnison County” within election precincts 5,7,6,10,12,13, and 8.





2.92  
new

GUNNISON COUNTY  
LI: 02-40

**GUNNISON VALLEY TRANSPORTATION AUTHORITY  
INTERGOVERNMENTAL AGREEMENT**

by and among

**CITY OF GUNNISON, COLORADO**

**TOWN OF CRESTED BUTTE, COLORADO**

**TOWN OF MT. CRESTED BUTTE, COLORADO**

and

**GUNNISON COUNTY, COLORADO**

Dated as of August 20 2002

providing for the creation of

**the "Gunnison Valley Transportation Authority" as a Rural Transportation Authority pursuant to the Colorado Rural Transportation Authority Law, Title 43, Article 4, Part 6, Colorado Revised Statutes, as amended.**



1948  
1949  
1950  
1951  
1952  
1953  
1954  
1955  
1956  
1957  
1958  
1959  
1960  
1961  
1962  
1963  
1964  
1965  
1966  
1967  
1968  
1969  
1970  
1971  
1972  
1973  
1974  
1975  
1976  
1977  
1978  
1979  
1980  
1981  
1982  
1983  
1984  
1985  
1986  
1987  
1988  
1989  
1990  
1991  
1992  
1993  
1994  
1995  
1996  
1997  
1998  
1999  
2000  
2001  
2002  
2003  
2004  
2005  
2006  
2007  
2008  
2009  
2010  
2011  
2012  
2013  
2014  
2015  
2016  
2017  
2018  
2019  
2020  
2021  
2022  
2023  
2024  
2025

1948

1949

1950

1951

1952

1953

1954

1955

1956

1957

1958

1959

1960

1961

1962

1963

1964

1965

1966

1967

1968

1969

1970

1971

1972

1973

1974

1975

1976

1977

1978

1979

1980

1981

1982

1983

1984

1985

1986

1987

1988

1989

1990

1991

1992

1993

1994

1995

1996

1997

1998

1999

2000

2001

2002

2003

2004

2005

2006

2007

2008

2009

2010

2011

2012

2013

2014

2015

2016

2017

2018

2019

2020

2021

2022

2023

2024

2025

TABLE OF CONTENTS

Page

ARTICLE I

DEFINITIONS

Section 1.01. Definitions from the Act ..... 2  
 Section 1.02. Other Definitions ..... 2

ARTICLE II

ESTABLISHMENT OF THE AUTHORITY AND INITIAL MEMBERS

Section 2.01. Establishment ..... 4  
 Section 2.02. Purpose ..... 4  
 Section 2.03. Boundaries ..... 4  
 Section 2.04. Voter Approval ..... 5  
 Section 2.05. Initial Members ..... 5

ARTICLE III

BOARD OF DIRECTORS

Section 3.01. Establishment and Powers ..... 5  
 Section 3.02. Directors ..... 5  
 Section 3.03. Alternate Directors ..... 5  
 Section 3.04. Appointment of Directors and Alternate Directors ..... 5  
 Section 3.05. Terms of Office ..... 6  
 Section 3.06. Resignation and Removal ..... 6  
 Section 3.07. Vacancies ..... 6  
 Section 3.08. Compensation ..... 6  
 Section 3.09. Resolutions and Voting ..... 6  
 Section 3.10. Special Rules Regarding Adoption of the Authority's Annual Budget ..... 6  
 Section 3.11. Powers of the Board ..... 6  
 Section 3.12. Bylaws and Rules ..... 7

ARTICLE IV

Section 4.01. Advisory Committee ..... 7

ARTICLE V

OFFICERS

Section 5.01. Generally ..... 7  
 Section 5.02. Chair ..... 7  
 Section 5.03. Vice Chair ..... 8



Section 5.04.	Secretary .....	8
Section 5.05.	Treasurer .....	8
Section 5.06.	Executive Director .....	8
Section 5.07.	Resignation and Removal .....	8
Section 5.08.	Changes to Authority, Powers and Duties .....	8
Section 5.09.	Vacancies .....	9
Section 5.10.	Compensation .....	9

## ARTICLE VI

### POWERS OF THE AUTHORITY

Section 6.01.	General Grant of Powers.....	9
Section 6.02.	Specific Responsibilities.....	9
Section 6.03.	Limitations on Powers of the Authority.....	10

## ARTICLE VII

### FUNDING THE AUTHORITY

Section 7.01.	Baseline Funding .....	10
Section 7.02.	Additional Authority Sales Taxes.....	11
Section 7.03.	Discretionary Member Contributions .....	11
Section 7.04.	Mitigation of Development Impacts .....	11
Section 7.05.	Pursuit of Grants .....	12
Section 7.06.	Capital Projects and Bonds .....	12
Section 7.07.	No Implied Limits on Powers .....	12

## ARTICLE VIII

### MEMBERS

Section 8.01.	Initial Members.....	12
Section 8.02.	Withdrawal of Initial Members.....	12
Section 8.03.	Additional Members .....	12

## ARTICLE IX

### TERM AND DISTRIBUTION OF ASSETS UPON TERMINATION

Section 9.01.	Effective Date .....	13
Section 9.02.	Termination.....	13
Section 9.03.	Distribution of Assets Upon Termination.....	13



ARTICLE X

Section 10.1 DEFENSE OF DIRECTORS, OFFICERS, MEMBERS OF ADVISORY COMMITTEES AND EMPLOYEES..... 13

ARTICLE XI

AMENDMENTS

Section 11.01. Amendments Generally ..... 14
Section 11.02. Amendments to Boundaries..... 14

ARTICLE XII

MISCELLANEOUS

Section 12.01. Adoption and Execution of Agreement in Accordance with Law ..... 14
Section 12.02. Parties in Interest..... 14
Section 12.03. No Personal Liability ..... 14
Section 12.04. Notices ..... 14
Section 12.05. Assignment ..... 14
Section 12.06. Severability ..... 15
Section 12.07. Interpretation..... 15
Section 12.08. Governing Law ..... 15
Section 12.09. Counterparts..... 15

APPENDIX A DETERMINATION OF BOUNDARIES OF THE AUTHORITY
APPENDIX B BALLOT QUESTION
APPENDIX C MAP OF THE PROPOSED DISTRICT BOUNDARIES
APPENDIX D INITIAL CAPITAL PROGRAM
APPENDIX E ESTIMATED FUNDING FROM DIFFERENT AREAS



**GUNNISON VALLEY TRANSPORTATION AUTHORITY  
INTERGOVERNMENTAL AGREEMENT**

**GUNNISON COUNTY**  
LI: 02-40

**THIS GUNNISON VALLEY TRANSPORTATION AUTHORITY INTERGOVERNMENTAL AGREEMENT** (this "Agreement") is entered into as of \_\_\_\_\_ 2002 by and among **CITY OF GUNNISON, COLORADO; TOWN OF MT. CRESTED BUTTE, COLORADO; TOWN OF CRESTED BUTTE, COLORADO; and GUNNISON COUNTY, COLORADO;** (the "Initial Signatories").

**RECITALS**

WHEREAS, pursuant to title 43, article 4, part 6, Colorado Revised Statutes, as amended (the "Act"), Colorado counties and municipalities are authorized to establish, by contract, rural transportation authorities, which, upon the satisfaction of the conditions set forth in Section 2.01 hereof, are authorized to finance, construct, operate and maintain rural transportation systems; and

WHEREAS, the Initial Signatories are a Colorado County and Colorado municipalities located in or near the Gunnison River Valley in west-central Colorado that desire to form a rural transportation authority pursuant to the Act and the Intergovernmental Relations Statute for the purpose of financing, constructing, operating and maintaining rural transportation systems consisting of the Authorized Transportation Projects described herein; and

WHEREAS, in 1998, the Signatories adopted the Upper Gunnison River Valley Transportation Plan which established the goal of establishing a Rural Transportation Authority to finance the future transit needs of the Upper Gunnison River Valley; and

WHEREAS, 20-year regional population projections indicate that improved and expanded regional transit services will be even more necessary in the future to reduce automobile congestion, maintain the quality of life, the economic vitality of the local economy and preserve the environment; and

WHEREAS, year round competitive air service is essential to the economic health of the local economy; and

WHEREAS, specialized transportation services promote independent living for the frail, elderly and the disabled by providing essential links to a variety of medical, social and other services, and the region recognizes the need to improve mobility options for this growing segment of the population; and

WHEREAS, current funding mechanisms are inadequate to maintain and improve regional transit services; and

WHEREAS, the Initial Signatories began working together on the goal of forming a regional transportation authority in the fall of 1998, when the Upper Gunnison River Valley Transportation Plan was adopted; and

WHEREAS, the Signatories have decided that it is in the public interest to now place the establishment of the Rural Transportation Authority ("the Authority") before the voters in the proposed boundaries of the Authority.

## AGREEMENT

NOW, THEREFORE, for and in consideration of the mutual covenants set forth below, the Initial Signatories hereby agree as follows:

### ARTICLE I

#### DEFINITIONS

**Section 1.01. Definitions from the Act.** The following terms shall, when capitalized, have the meanings assigned to them in section 602 of the Act: "Bond," "Combination", "Construct," "Construction," "County," "Grant", "Municipality," "Operations and Maintenance Expenses," "Person," "Revenues", "Rural Transportation Activity Enterprise," "Rural Transportation System" and "State."

**Section 1.02. Other Definitions.** The following terms shall, when capitalized, have the following meanings:

*"Act"* is defined in the Recitals hereto.

*"Advisory Committee"* means two or more persons appointed by the Board pursuant to Article IV hereof for the purpose of providing advice to the Board and includes the Citizen Advisory Committee.

*"Agreement"* means this Gunnison Valley Transportation Authority Intergovernmental Agreement, as amended from time to time in accordance with the terms hereof.

*"Alternate Director"* means any person appointed as an Alternate Director pursuant to Section 3.03 hereof.

*"Authority"* means the Gunnison Valley Transportation Authority, a separate political subdivision of and body corporate of the State established pursuant to this Agreement as a rural transportation authority under the Act and as a separate legal entity under the Intergovernmental Relations Statute.

*"Authority Sales Tax"* means a sales and use tax levied by the Authority in all or any designated portion of the Members in accordance with section 6.05(1)(j) of the Act.

*"Authorized Transportation Projects"* means the Rural Transportation Systems described in Section 2.02 hereof, as such term may be amended from time-to-time in accordance with Article XII hereof.

*"Ballot Question"* is defined in Section 2.04 hereof.

*"Board"* means the Board of Directors of the Authority.

*"Boundaries"* means the boundaries of the Authority determined in accordance with Appendix A hereto, as such Appendix and term may be amended from time-to-time in accordance with Article XII hereof.

*"Citizen Advisory Committee"* means the special Advisory Committee described as such in Article IV hereof.

*"Director"* means any person appointed as a Director pursuant to Section 3.02 hereof. Whenever the person appointed as a Member's Director pursuant to Section 3.02 hereof is absent from a Board meeting, the term "Director" shall mean the Alternate Director, if any, appointed by such Member pursuant to Section 3.03 hereof.

*"Division of Local Government"* means the Division of Local Government in the State Department of Local Affairs.

*"Governing Body"* means, when used with respect to a Member, the city council, board of trustees, board of commissioners or other legislative body, as appropriate, of such Member.

*"Initial Authority Sales Tax"* means the Authority Sales Tax described in Section 7.01(a) hereof.

*"Initial Boundaries"* means the Boundaries of the Authority on the date the Authority is originally established pursuant to Article II hereof, as such Initial Boundaries are determined in accordance with Appendix A hereto.

*"Initial Members"* means the Initial Signatories who become Members on the date on which the Authority is originally established pursuant to Section 2.05 hereof.

*"Initial Signatories"* means the Municipalities and the County that are signatories to this Agreement in its original form.

*"Member"* means (a) the Initial Members and (b) the State or any Municipality or County that becomes a member of the Authority pursuant to Section 8.03 hereof.

*"Officer"* means the Chair, Vice Chair, Secretary, Treasurer or Executive Director of the Authority, and any subordinate officer or agent appointed and designated as an officer of the Authority by the Board.

*"Regional Transit Services"* means the transit services described in Appendix D hereto, as such Appendix may be amended from time-to-time in accordance with Article XII hereof.

## ARTICLE II

### ESTABLISHMENT OF THE AUTHORITY AND INITIAL MEMBERS

**Section 2.01. Establishment.** The Gunnison Valley Transportation Authority shall be established as a separate political subdivision and body corporate of the State pursuant to the Act:

(a) each Initial Member (i) has held at least two public hearings on the subject of this Agreement in accordance with section 603(3) of the Act and (ii) has executed this Agreement (which execution shall constitute a representation by such Initial Member to the other Initial Members that the executing Initial Member has held the public hearings required by section 603(3) of the Act and that the Governing Body of such Initial Member has duly authorized its execution, delivery and performance of this Agreement);

(b) this Agreement has been approved by a majority of the registered electors residing within the Initial Boundaries of the Authority, at the November 5, 2002 election; and

(c) No more than two Initial Members withdraw pursuant to Section 8.02 hereof;  
and

(d) the Director of the Division of Local Government has issued a certificate pursuant to section 603(1) of the Act stating that the Authority has been duly organized according to the laws of the State.

**Section 2.02. Purpose.** The purpose of the Authority is to finance, construct, operate and maintain an efficient, sustainable and regional multi-modal transportation system at any location or locations within or without the Boundaries of the Authority, subject to compliance with the Act.

**Section 2.03. Boundaries.** The Initial Boundaries of the Authority shall be determined in accordance with Appendix A hereto. Any territory included in the Boundaries of the Authority because the territory is included in the boundaries of a Municipality shall automatically be amended to include any territory annexed to the Municipality.

#### **Section 2.04. Voter Approval.**

The Initial Signatories agree to submit a ballot question seeking voter approval of the establishment of the Authority, the baseline funding of the Authority in accordance with Article VII hereof and the "de-Brucing" of certain Authority revenues at an election to be held on November 5, 2002 that shall be conducted in accordance with the Act and other applicable law. A draft of the ballot question to be submitted at the election is attached hereto as Appendix B. The ballot question shall be submitted to the registered electors residing within the following described areas within the boundaries of the Initial Signatories attached hereto is Appendix C which provides a Precinct Map representing the boundaries of the proposed district:

- (i) the corporate limits of the "City of Gunnison";

- (ii) the corporate limits of the "Town of Crested Butte";
- (iii) the corporate limits of the "Town of Mt. Crested Butte";
- (iv) the "Unincorporated Gunnison County" within election precincts 5,7,6,10,12,13, and 8.

The Governing Body of each of the Initial Signatories named in the ballot question shall take all actions necessary to submit such question to the appropriate electors at the November 5, 2002 election. The designated election official shall be the Gunnison County Clerk and Recorder. Each Initial Signatory shall pay its pro-rata share of the costs of conducting the November 5, 2002 election. For purposes of allocating such costs, costs allocable to electors who reside in a Municipality shall be allocated to the Municipality in which they reside and costs allocable to electors who reside in unincorporated areas shall be allocated to the County.

### ARTICLE III

#### BOARD OF DIRECTORS

**Section 3.01. Establishment and Powers.** The Authority shall be governed by a Board of Directors as described in this Article. The Board shall exercise and perform all powers, privileges and duties vested in or imposed on the Authority. Subject to the provisions of this Agreement, the Board may delegate any of its powers to any Director, Officer, employee or agent of the Authority.

**Section 3.02. Directors.** The Board shall be composed of two Directors appointed by each Member.

**Section 3.03. Alternate Directors.** In addition to the Director appointed by it, each Member shall appoint one Alternate for each Director who shall be deemed to be such Member's Director for all purposes, including, but not limited to, voting on resolutions whenever the person appointed as such Member's Director is absent from a Board meeting.

**Section 3.04. Appointment of Directors and Alternate Directors.** As required by section 603(2)(b)(I) of the Act, each Director and the Alternate Director appointed by a Member shall both be members of the Governing Body of such Member and shall be appointed as a Director or Alternate Director by the Governing Body of such Member.

**Section 3.05. Terms of Office.** The term of office of each Director and Alternate Director shall commence with the first meeting of the Board following his or her appointment and shall continue until (a) the date on which a successor is duly appointed or (b) the date on which he or she ceases to be a member of the Governing Body of the appointing Member.

**Section 3.06. Resignation and Removal.** Any Director or Alternate Director (a) may resign at any time, effective upon receipt by the Secretary or the Chair of written notice signed by the person who is resigning; and (b) may be removed at any time by the Governing Body of the Member that appointed him or her, effective upon receipt by the Secretary or the Chair of written notice signed by the Governing Body of the appointing Member.

**Section 3.07. Vacancies.** Vacancies in the office of any Director or Alternate Director shall be filled in the same manner in which the vacant office was originally filled pursuant to Section 3.04 hereof.

**Section 3.08. Compensation.** Directors and Alternate Directors shall serve without compensation, but may be reimbursed for expenses incurred in serving in such capacities upon such terms and pursuant to such procedures as may be established by the Board.

**Section 3.09. Resolutions and Voting.** All actions of the Board shall be by resolution, which may be written or oral. Except as otherwise provided in Section 3.10 hereof, resolutions of the Board shall be adopted upon the affirmative vote at a meeting open to the public of at least a majority of the Directors then in office who are eligible to vote thereon voting (which, if all Initial Signatories become Initial Members and no Director is ineligible to vote, will be five of the eight initial Directors). The Authority shall provide at least 48 hours' written notice of meetings to each Director and Alternate Director and to the Governing Body of each Member. Notwithstanding any other provision hereof, a Director shall disqualify himself or herself from voting on any issue with respect to which he or she has a conflict of interest, unless he or she has disclosed such conflict of interest in compliance with sections 18-8-308 and 24-18-101 et seq., Colorado Revised Statutes, as amended.

**Section 3.10. Special Rules Regarding Adoption of the Authority's Annual Budget.** Notwithstanding Section 3.09 hereof, if the Board fails to approve the Authority's annual budget by resolution adopted in accordance with Section 3.09 hereof by the end of the immediately preceding fiscal year of the Authority or any earlier date required by State law, until an annual budget is so adopted, the Authority's budget for such year shall be the prior year's budget, with adjustments approved by a majority of the Directors then in office who are eligible to vote thereon that, in the aggregate, do not exceed the sum of "inflation" and the Authority's "local growth" as determined in accordance with Article X, Section 20(2)(f) and (g) of the Colorado Constitution. The procedures set forth in this Section may be modified by bylaws or rules adopted in accordance with Section 3.12 hereof.

**Section 3.11. Powers of the Board.** The Board shall, subject to the limitations set forth herein, have all powers that may be exercised by the board of directors of a rural transportation authority pursuant to the Act, including, but not limited to, the powers conferred by section 604(3) of the Act.

**Section 3.12. Bylaws and Rules.** The Board, acting by resolution adopted as provided in Section 3.09 hereof, shall adopt bylaws or rules governing the activities of the Authority and the Board, including, but not limited to, bylaws or rules governing the conduct of Board meetings, voting procedures, the type of resolutions that must be in writing and procedures for the resolution of issues on which a two-thirds majority cannot be obtained in accordance with Section 3.09 hereof.

## ARTICLE IV

### ADVISORY COMMITTEES

**Section 4.01.** The Board shall appoint and maintain a Citizen Advisory Committee to advise the Board with respect to policy and service matters. The Board may also appoint other Advisory Committees to advise the Board. The members of the Citizen Advisory Committee shall not be Directors, Alternate Directors or Officers of the Authority. The members of Advisory Committees other than the Citizen Advisory Committee may include Directors, Alternate Directors and Officers of the Authority. Advisory Committees shall not be authorized to exercise any power of the Board.

## ARTICLE V

### OFFICERS

**Section 5.01. Generally.** The Board shall appoint a Chair, a Vice Chair, a Secretary, a Treasurer and an Executive Director. The Board also may appoint one or more subordinate officers and agents, each of whom shall hold his or her office or agency for such term and shall have such authority, powers and duties as shall be determined from time to time by the Board. The Chair and the Vice Chair shall be Directors. Other Officers may, but need not, be Directors. Any two or more of such offices may be held by the same person, except that the offices of Chair and Secretary may not be held by the same person and the person serving as Executive Director may not hold any other of such offices. All Officers of the Authority shall be persons of the age of 18 years or older and shall meet the other qualifications, if any, stated for his or her office elsewhere in this Article.

**Section 5.02. Chair.** The Chair shall have the power to call meetings of the Board; the power to execute, deliver, acknowledge, file and record on behalf of the Authority such documents as may be required by this Agreement, the Act or other applicable law; and such other powers as may be prescribed from time to time by the Board. The Chair may execute and deliver contracts, deeds and other instruments and agreements on behalf of the Authority as are necessary or appropriate in the ordinary course of its activities or as are duly authorized or approved by the Board. The Chair shall have such additional authority, powers and duties as are appropriate and customary for the office of the chair of the board of directors of entities such as the Authority, and as the Board may otherwise prescribe.

**Section 5.03. Vice Chair.** The Vice Chair shall be the Officer next in seniority after the Chair and, upon the death, absence or disability of the Chair, shall have the authority, powers and duties of the Chair. The Vice Chair shall have such additional authority, powers and duties as are prescribed by the Board.

**Section 5.04. Secretary.** The Secretary shall give, or cause to be given, notice of all meetings (including special meetings) of the Board, keep written minutes of such meetings, have charge of the Authority's seal, be responsible for the maintenance of all records and files and the preparation and filing of reports to governmental agencies (other than tax returns), have authority to impress or affix the Authority's seal to any instrument requiring it (and, when so impressed or

affixed, it may be attested by his or her signature), and have such other authority, powers and duties as are appropriate and customary for the office of Secretary of entities such as the Authority, and as the Board may otherwise prescribe. If a Treasurer has not been appointed, the Secretary shall also serve as Treasurer and may use the title of Treasurer in performing the functions of Treasurer.

**Section 5.05. Treasurer.** The Treasurer shall, subject to rules and procedures established by the Board, be responsible for the custody of the funds and all stocks, bonds and other securities owned by the Authority and shall be responsible for the preparation and filing of all tax returns, if any, required to be filed by the Authority. The Treasurer shall receive all moneys paid to the Authority and, subject to any limits imposed by the Board or the Chair, shall have authority to give receipts and vouchers, to sign and endorse checks and warrants in the Authority's name and on the Authority's behalf, and to give full discharge for the same. The Treasurer shall also have charge of disbursement of the funds of the Authority, shall keep full and accurate records of the receipts and disbursements, and shall deposit all moneys and other valuables in such depositories as shall be designated by the Board. The Treasurer shall deposit and invest all funds of the Authority in accordance with this Agreement and laws of the State applying to the deposit and investment of funds of rural transportation authorities formed under the Act. The Treasurer shall have such additional authority, powers and duties as are appropriate and customary for the office of Treasurer of entities such as the Authority, and as the Board may otherwise prescribe. If a Treasurer has not been appointed, the Secretary shall also serve as Treasurer and may use the title of Treasurer in performing the functions of Treasurer.

**Section 5.06. Executive Director.** The Executive Director shall be the chief executive officer of the Authority, shall supervise the activities of the Authority, shall see that all policies, directions and orders of the Board are carried out and shall, under the supervision of the Board, have such other authority, powers or duties as may be prescribed by the Board.

**Section 5.07. Resignation and Removal.** Any Officer may resign at any time effective upon receipt by the Secretary or the Chair of written notice signed by the person who is resigning, and may be removed at any time by the Board.

**Section 5.08. Changes to Authority, Powers and Duties.** Notwithstanding any other provision of this Article, the Board at any time may expand, limit or modify the authority, powers and duties of any Officer.

**Section 5.09. Vacancies.** Vacancies in the office of any Officer shall be filled in the same manner in which such office was originally filled.

**Section 5.10. Compensation.** The Authority may compensate Officers who are not Directors or Alternate Directors for services performed, and may reimburse them for expenses incurred, in serving in such capacities upon such terms and pursuant to such procedures as may be established by the Board.

## ARTICLE VI

### POWERS OF THE AUTHORITY

**Section 6.01. General Grant of Powers.** The Authority shall have all the powers granted to it by the Act.

**Section 6.02. Specific Responsibilities.** In addition to the general powers described in Section 6.01 hereof, the Authority shall have the responsibilities described in this Section and shall have all powers necessary or convenient to carry out such responsibilities, subject to the availability of funds and, to the extent required by law, annual appropriation of funds by the Board. The description of specific responsibilities and powers in this Section shall not, however, limit the general powers of the Authority described in Section 6.01 hereof.

(a) **Regional Transit Services.** The Authority shall use reasonable efforts to provide the Regional Transit Services described in Appendix C hereto

(b) **Contract Air Services.** The Authority may enter into contracts with commercial air carriers for the provision of air services in the manner and subject to the terms of such contracts.

(c) **Contract Transit Services.** The Authority may enter into contracts with any Member or other Person for the provision of transit services in the manner and subject to the terms of such contracts.

(d) **Regional Transportation Planning.** The Authority shall provide regional transportation planning services needed to plan and direct the Authorized Transportation Projects, pursue federal funding and coordinate overall transportation policy within the area in which it provides Regional Transit Services. Regional transportation planning shall, as determined by the Board, include short range service planning as well as long range planning, corridor investment studies and related environmental impact analysis.

(e) **Funding for Construction and Maintenance of Regional Trails.** The Authority shall provide funding for the construction of regional public trails in cooperation with Members, or other Persons.

(f) **Local Service.** The Authority may fund Authorized Transportation Projects that serve the residents and businesses of a Member (as distinguished from regional services) but, except as otherwise specifically provided herein, only pursuant to an agreement pursuant to which such Member pays the Authority for the services provided on the same fully allocated cost basis used to determine costs of Authority services throughout the Authority's service area.

**Section 6.03. Limitations on Powers of the Authority.** Notwithstanding Sections 6.01 and 6.02 hereof, the powers of the Authority shall be limited as follows:

(a) the Authority may only finance, construct, operate and maintain Authorized Transportation Projects;

(b) Advisory Committees may only be appointed and may only exercise the powers as provided in Article IV hereof;

(c) no action to establish or increase a tax or to create a multiple fiscal year debt or other financial obligation that is subject to section 20(4)(b) of article X of the State Constitution shall take effect unless first submitted to a vote in accordance with section 612 of the Act, except for Rural Transportation Enterprises where voter approval is not required;

(d) the Board shall deliver notice of any proposal to establish, increase or decrease any tax to any County or Municipality where the proposed tax or fee would be imposed in accordance with section 613 of the Act; and

(e) a notice of the imposition of or any increase in any fee or tax or the issuance of Bonds shall be sent to the Division of Local Government and shall be filed with the State Auditor and the State Transportation Commission in accordance with section 614 of the Act.

## ARTICLE VII

### FUNDING THE AUTHORITY

**Section 7.01. Baseline Funding.** The baseline funding of the Authority shall be provided from the following sources:

(a) ***Initial Authority Sales Tax.*** The Initial Authority Sales Tax shall, upon satisfaction of the conditions stated below, be imposed at the following rates in the following areas within the Boundaries of the Authority:

(i) 0.35% in the City of Gunnison if the City of Gunnison electors approve the City of Gunnison Question;

(ii) 0.6% in the Town of Crested Butte if Town of Crested Butte electors approve the Town of Crested Butte Question; and

(iii) 0.6% in the Town Mt. Crested Butte if Town of Mt. Crested Butte electors approve the Town of Mt. Crested Butte Question.

(iv) 0.6% in the Unincorporated Gunnison County if the electors of the unincorporated Gunnison County approve the Unincorporated Gunnison County question.

(b) ***Estimated Funding from Different Areas.*** An estimate of the funding from different areas within the Initial Boundaries of the Authority, based on 2001 sales tax data, is set forth in Appendix H hereto.

**Section 7.02. Additional Authority Sales Taxes.** The Authority may levy Authority Sales Taxes in addition to the Initial Authority Sales Tax upon compliance with the provisions of

the Act, including the approval by the electors residing throughout the area in which such taxes are to be levied as required by Section 6.03(d) hereof and section 612 of the Act. Any such additional Authority Sales Taxes may, as permitted by the Act, be levied in all or any designated portion of the Members and at the same or different rates in different designated portions of the Members.

At the request of a Member and upon compliance with the provisions of the Act, including approval by the electors residing within the area in which such taxes are to be levied as required by Section 6.03(d) hereof and section 612 of the Act, and approval of the Board, the Authority shall levy an additional Authority Sales Tax at the rate (up to the limits of the Act) and in all or any designated portion of the Member specified by such Member for the purpose of funding Authorized Transportation Projects specified by such Member that serve the residents and businesses of such Member or the residents and

**Section 7.03. Discretionary Member Contributions.** A Member may, at its sole discretion, offer to make cash contributions to the Authority, provide in-kind services to the Authority or pay costs that otherwise would have been paid by the Authority (referred to as a "Discretionary Member Contribution"). If a Member offers to make a Discretionary Member Contribution, the Authority will, subject to Board approval on a case-by-case basis, make a good faith effort to provide additional transportation services within the boundaries of such Member with a value, or grant such Member a credit against other contributions or contract service payments to the Authority by or on behalf of such Member, in an amount equal to the Discretionary Member Contribution.

**Section 7.04. Mitigation of Development Impacts.** The Members acknowledge that development occurring within their jurisdictions will, in most cases, have an impact upon local and regional traffic congestion and that, moreover, transit service is one means for mitigating such impacts. Accordingly, Members shall evaluate and may choose to mitigate the traffic impacts of new development within their jurisdictions and/or specifically mitigate impacts upon regional transit services. Such mitigation for regional transit service shall be determined using a consistent methodology established by the Authority based on the rational nexus between development impacts and transportation services. Members shall have sole discretion regarding how such mitigation is implemented through such means as ordinance-based transit impact fees, conditions of approval imposed upon individual development projects, or other mechanisms. Funds derived from such mitigation may be remitted to the Authority to offset capital costs and outlays associated with providing regional transit services to the Member.

**Section 7.05. Pursuit of Grants.** The Authority shall actively pursue federal, State and other grants to support its activities, including grants for offsetting operating and capital costs, long range planning and environmental review, and major capital improvements. The Authority shall also cooperate and assist Members in their pursuit of federal and State grants for transportation projects.

**Section 7.06. Capital Projects and Bonds.** The Authority may fund capital projects by the issuance of Authority Bonds if voter approval is obtained for the issuance of such Bonds as required by Section 6.03(d) hereof except for Rural Transportation Enterprises where voter approval is not required and section 612 of the Act; through lease-purchase agreements or other

arrangements permitted by, and subject to compliance with the applicable provisions of, State and federal law; or through one or more agreements with one or more Members.

**Section 7.07. No Implied Limits on Powers.** Except as otherwise specifically provided, no provision of this Article shall limit the Authority's powers under the Act.

## ARTICLE VIII

### MEMBERS

**Section 8.01. Initial Members.** The Initial Members shall be the Initial Signatories whose participation in the Authority is approved at the November 5, 2002 election.

**Section 8.02. Withdrawal of Initial Members.**

(a) An Initial Member may withdraw from the Authority only if:

(i) The Ballot Question is not approved at the November 5, 2002 election by a majority of electors voting thereon and residing within its jurisdictional boundaries; or

If the Ballot Question fails within the jurisdictional boundaries of one or more of the Initial Signatories, the Governing Body of an Initial Member where the Ballot Question has passed may on or before November 29, 2002 deliver written notice to all the other Initial Members, stating that such Initial Member has withdrawn from the Authority.

ii) If an Initial Member withdraws from the Authority pursuant to subsections (a) or (b) of this section, the territory within the boundaries of such Initial Member will be excluded from the Boundaries of the Authority and Appendices A,C and E shall be amended accordingly.

(b) The Initial Authority Sales Tax that otherwise would have been levied within the boundaries of such Initial Member shall not be levied and the obligations of such Initial Member set forth in this Agreement shall terminate

(c) Members may only withdraw from the Authority in the manner, and subject to the conditions, set forth in this Section. In particular, but not by way of limitation, none of the Initial Signatories may withdraw from the Authority if the Ballot Question is approved by a majority of the registered electors voting in each of the four jurisdictions.

**Section 8.03. Additional Members.** The State, acting through the State Transportation Commission, or any County or Municipality or portion thereof which is not an Initial Member of the Authority, may become a Member (for purposes of this Section, a "new Member") effective upon (a) the adoption of a resolution of the Board in accordance with Section 3.09 hereof, the effectiveness of which may be conditioned upon compliance by such new Member with any

conditions which the Board, in its sole discretion, sees fit to impose; (b) such new Member's (i) compliance with all conditions to its admission as a Member imposed by the Board, (ii) compliance with all conditions to its entering into this Agreement or admission as a Member imposed under the Act and the Intergovernmental Relations Statute and (iii) adoption and execution of this Agreement in accordance with applicable law; (c) unless the new Member is the State, approval of such new Member's participation in the Authority by the electors residing within the territory of the new Member that is to be included in the Boundaries of the Authority; and (d) compliance with any other conditions to the admission of such new Member as a Member or its execution of this Agreement imposed under the Act, the Intergovernmental Relations Statute or other applicable law.

## ARTICLE IX

### TERM AND DISTRIBUTION OF ASSETS UPON TERMINATION

**Section 9.01. Effective Date.** The term of this Agreement shall begin when all the conditions to the establishment of the Authority set forth in Section 2.01 hereof have been satisfied.

**Section 9.02. Termination.** The term of this Agreement shall end when all the Members agree in writing to terminate this Agreement; provided, however, that this Agreement may not be terminated so long as the Authority has any Bonds outstanding. This Agreement shall terminate on January 1, 2011, unless otherwise reauthorized by the registered voters residing within the district.

**Section 9.03. Distribution of Assets Upon Termination.** Upon termination of this Agreement pursuant to Section 9.02 hereof, after payment of all Bonds and other obligations of the Authority, the net assets of the Authority shall be distributed to the parties who are Members at such time in proportion to the sum of (a) the amount of cash and the value of property and services contributed by them to the Authority pursuant to Article VII and VIII hereof minus the amount of cash and the value of property previously distributed to them by the Authority and (b) the amount of Authority taxes or other charges (other than fares) paid by their residents to the Authority pursuant to the Authority's exercise of the powers granted to it pursuant to the Act, with taxes or other charges paid by residents of areas of Counties which are also located within a Municipality allocated 100% to the Municipality for such purposes.

## ARTICLE X

### DEFENSE OF DIRECTORS, OFFICERS, MEMBERS OF ADVISORY COMMITTEES AND EMPLOYEES

**Section 10.01.** The Authority shall insure and defend each Director, Officer, member of an Advisory Committee and employee of the Authority in connection with any claim or actual or threatened suit, action or proceeding (civil, criminal or other, including appeals), in which he or she may be involved in his or her official capacity by reason of his or her being or having been a Director, Officer, member of a Committee or employee of the Authority, or by reason of any action or omission by him or her in such capacity. The Authority shall insure and defend each

Director, Officer, member of a Committee and employee of the Authority against all liability, costs and expenses arising from any such claim, suit or action, except any liability arising from criminal offenses or willful misconduct or gross negligence. The Authority's obligations pursuant to this Article shall be limited to funds of the Authority available for such purpose, including but not necessarily limited to insurance proceeds. The Board may establish specific rules and procedures for the implementation of this Article.

## ARTICLE XI

### AMENDMENTS

**Section 11.01. Amendments Generally.** Except as otherwise specifically provided in Sections 11.02 hereof, this Agreement may be amended only by resolution of the Board.

**Section 11.02. Amendments to Boundaries.** Notwithstanding Section 12.01 hereof, Appendix A hereto and the definition of "Boundaries" may be amended by (a) a resolution of the Board and (b) the approval of the Governing Body of each Member, any portion of whose territory is either added to or removed from the Boundaries of the Authority pursuant to 43-4-605(2). For purposes of this Section, territory of a Member that is a Municipality shall include territory within such Municipality's boundaries or within such Municipality's comprehensive planning area of influence as established as of the date first set forth above, but shall not include any territory which has previously been included within the incorporated boundaries of another Municipality.

## ARTICLE XII

### MISCELLANEOUS

**Section 12.01. Adoption and Execution of Agreement in Accordance with Law.** Each Initial Signatory hereby represents to each other Initial Signatory that it has adopted and executed this Agreement in accordance with applicable law.

**Section 12.02. Parties in Interest.** Nothing expressed or implied herein is intended or shall be construed to confer upon any Person other than the Initial Signatories and the Members any right, remedy or claim under or by reason of this Agreement, this Agreement being intended to be for the sole and exclusive benefit of the Initial Signatories and the Members.

**Section 12.03. No Personal Liability.** No covenant or agreement contained in this Agreement or any resolution or Bylaw issued by the Board shall be deemed to be the covenant or agreement of an elected or appointed official, officer, agent, servant or employee of any Member in his or her individual capacity.

**Section 12.04. Notices.** Except as otherwise provided in this Agreement, all notices, certificates, requests, requisitions or other communications by the Authority, any Member, any Director, any Alternate Director, any Officer or any member of a Committee to any other such person pursuant to this Agreement shall be in writing; shall be sufficiently given and shall be deemed given when actually received, in the case of the Authority and officers of the Authority, at the last address designated by the Authority for such purpose and, in the case of such other

persons, at the last address specified by them in writing to the Secretary of the Authority; and, unless a certain number of days is specified, shall be given within a reasonable period of time.

**Section 12.05. Assignment.** None of the rights or benefits of any Member may be assigned, nor may any of the duties or obligations of any Member be delegated, without the express written consent of all the Members.

**Section 12.06. Severability.** If any clause, provision, subsection, Section or Article of this Agreement shall be held to be invalid, illegal or unenforceable for any reason, the invalidity, illegality or enforceability of such clause, provision, subsection, Section or Article shall not affect any of the remaining provisions of this Agreement.

**Section 12.07. Interpretation.** Subject only to the express limitations set forth herein, this Agreement shall be liberally construed (a) to permit the Authority and the Members to exercise all powers that may be exercised by a rural transportation authority pursuant to the Act and by a separate legal entity created by a contract among the Members pursuant to the Intergovernmental Relations Statute; (b) to permit the Members to exercise all powers that may be exercised by them with respect to the subject matter of this Agreement pursuant to the Act, the Intergovernmental Relations Statute and other applicable law; and (c) to permit the Board to exercise all powers that may be exercised by the board of directors of a rural transportation authority pursuant to the Act and by the governing body of a separate legal entity created by a contract among the Members pursuant to the Intergovernmental Relations Statute. In the event of any conflict between the Act, the Intergovernmental Relations Statute or any other law with respect to the exercise of any such power, the provision that permits the broadest exercise of the power consistent with the limitations set forth in this Agreement shall control.

**Section 12.08. Governing Law.** The laws of the State shall govern the construction and enforcement of this Agreement.

**Section 12.09. Counterparts.** This Agreement may be executed in any number of counterparts, each of which, when so executed and delivered, shall be an original; but such counterparts shall together constitute but one and the same Agreement.

SIGNATURE PAGE  
to  
GUNNISON VALLEY TRANSPORTATION AUTHORITY  
INTERGOVERNMENTAL AGREEMENT  
Dated as of August 20, 2002

ATTEST:

Naile A. Davidson  
Clerk

CITY OF GUNNISON, COLORADO

By Jesse T. Stone

Name JESSE T. STONE

Title MAYOR

ATTEST:

[Signature]  
Clerk

<sup>BUTTE</sup>  
TOWN OF CRESTED, COLORADO

By Linda Powers

Name LINDA POWERS

Title MAYOR

ATTEST:

Donna Arwood  
Clerk

TOWN OF MT. CRESTED BUTTE,  
COLORADO

By [Signature]

Name H.A. Sprouse

Title mayor

ATTEST:

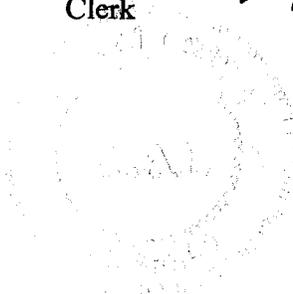
GUNNISON COUNTY, COLORADO

*Judith J. Hupling, Deputy*  
Clerk

By *Fred R. Field*

Name Fred R. Field

Title Chairperson



## APPENDIX A

### DETERMINATION OF BOUNDARIES OF THE AUTHORITY

The Initial Boundaries of the Authority shall be:

- (i) the corporate limits of the "City of Gunnison";
- (ii) the corporate limits of the "Town of Crested Butte";
- (iii) the corporate limits of the "Town of Mt. Crested Butte";
- (iv) the "Unincorporated Gunnison County" within election precincts 5,7,6,10,12,13, and 8.

APPENDIX B

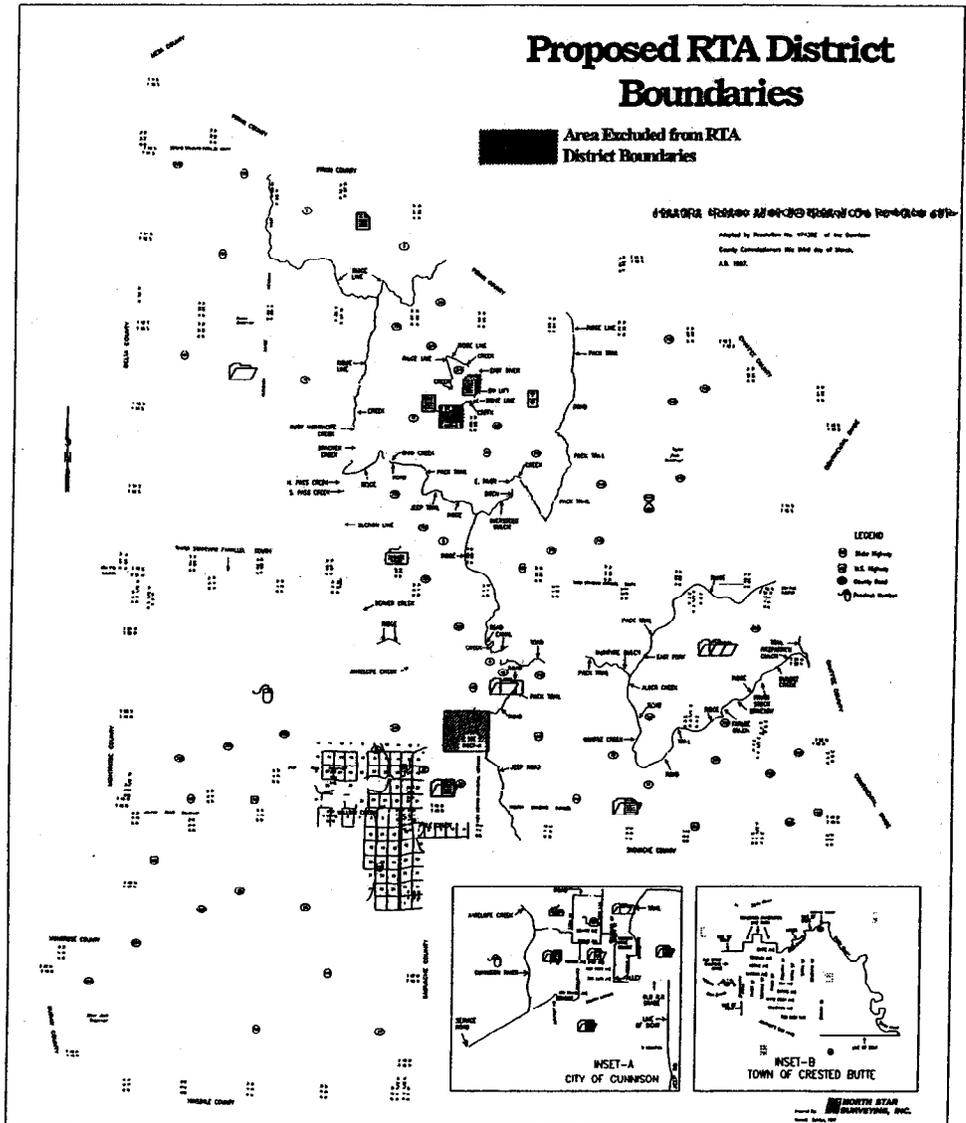
GUNNISON VALLEY TRANSPORTATION AUTHORITY (RTA) BALLOT QUESTION

SHALL GUNNISON VALLEY TRANSPORTATION AUTHORITY ("RTA") TAXES BE INCREASED \$806,754 IN 2003 AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM THE LEVY OF A 0.6% (SIX CENTS ON EACH \$10.00 PURCHASE) EXCEPT IN THE JURISDICTIONAL BOUNDARIES OF THE CITY OF GUNNISON WHERE THE RATE WILL BE 0.35% (THREE AND ONE HALF CENTS ON EACH \$10.00 PURCHASED) UPON EVERY TRANSACTION OR OTHER INCIDENT ON WHICH A SALES TAX IS LEVIED BY THE STATE (WHICH DOES NOT INCLUDE FOOD FOR HOME CONSUMPTION) PROVIDED THAT SUCH TAX SHALL COMMENCE ON JANUARY 1, 2003 AND NOT BE COLLECTED ON AND AFTER JANUARY 1, 2010 UNLESS EXTENDED BY THE RTA VOTERS AND PROVIDED THAT SUCH TAX SHALL NOT BE COLLECTED WITHIN THE BOUNDARIES OF ANY JURISDICTION WHICH WITHDRAWS FROM THE RTA PURSUANT TO THE GUNNISON VALLEY TRANSPORTATION AUTHORITY INTERGOVERNMENTAL AGREEMENT ("IGA") DATED AS OF \_\_\_\_\_, AMONG GUNNISON COUNTY, THE TOWN OF CRESTED BUTTE, THE TOWN OF MT. CRESTED BUTTE, AND THE CITY OF GUNNISON; SHALL THE RTA BE ESTABLISHED FOR THE PURPOSE OF FUNDING AND PROVIDING EXPANDED MASS TRANSIT AND OTHER TRANSPORTATION SERVICES INCLUDING EXPANDED AIR SERVICE IN ACCORDANCE WITH THE IGA; SHALL ALL AMOUNTS RECEIVED BY THE RTA FROM SUCH TAXES AND OTHER REVENUES AND EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION, AS A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

FOR \_\_\_\_\_

AGAINST \_\_\_\_\_

APPENDIX C



## APPENDIX D

### REGIONAL TRANSIT SERVICE GOALS

The Authority shall use reasonable efforts to provide the following Regional Transit Services:

1. Expand the current level of service between the City of Gunnison and the Towns of Mt. Crested Butte and Crested Butte to meet the demands of the work force which commutes to work.
2. Provide convenient quality transportation services for tourist and local residents to encourage the use of mass transit rather than personal vehicles to travel between and within the City of Gunnison and the Towns of Crested Butte and Mt. Crested Butte.
3. Research the feasibility of providing public transportation between the City of Gunnison, Crested Butte and Mt. Crested Butte to the trailheads located between Mt. Crested Butte and the town site of Schofield.
4. Provide expanded year round air service for residents and visitors of Gunnison County to enhance the local economy and support the tourist industry through contracts for service with various air carriers.
5. Review the needs for specialized transportation services within the boundaries of the Rural Transportation Authority.
6. Implementation of the new service plan will begin with an amended Upper Gunnison Transportation Plan that will be adopted during 2003. Service improvements will be achieved on a phased basis, as needed and necessary new equipment and staff can be deployed. It is estimated that this process should take 12 to 18 months from date the Authority is formed.

APPENDIX E

ESTIMATED FUNDING FROM DIFFERENT AREAS

GUNNISON COUNTY, COLORADO  
 TRANSPORTATION SURTAX  
 ESTIMATED  
 REVENUES

Jurisdiction	Estimated Sales	Tax Increase	Estimated Revenue	Economic Decline *
Mt. Crested Butte	23,977,075.00	0.60%	143,862	
Crested Butte	45,734,726.00	0.60%	274,408	
City of Gunnison	96,419,128.00	0.35%	337,466	
Gunnison County	25,461,443.00	0.60%	152,768	
			908,506	806,753

**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

---

**Agenda Item:** Letter of Support; Valley Housing Fund's Applicati

---

**Action Requested:** Board of County Commissioners' Signature

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

Please see the attached correspondence. A letter was requested by the VHF. This 4.97-acre parcel is located just east of Western Colorado University and less than half a mile from downtown Gunnison. The parcel is bisected by College Avenue, providing a northern and southern parcel. This

**Fiscal Impact:**

**Submitted by:** Katherine Haase

**Submitter's Email Address:** khaase@gunnisoncounty.org

---

**Finance Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

---

**County Attorney Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes  No

---

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/30/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5

Agenda Date: 11/4/2025

---

**From:** Lauren Koelliker <[lauren@vhfund.org](mailto:lauren@vhfund.org)>  
**Sent:** Thursday, October 23, 2025 2:10:04 PM  
**To:** Laura Daniels <[LDaniels@gunnisoncounty.org](mailto:LDaniels@gunnisoncounty.org)>  
**Subject:** Letter of Support

[EXTERNAL SENDER - USE CAUTION]

Hi Laura,

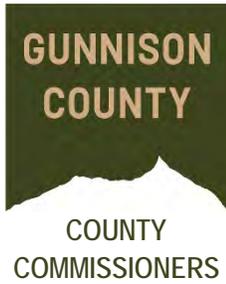
Attached is a draft letter of support for VHF's Land Banking application to CHFA. We are essentially the nonprofit applicant, and then High Mountain Concepts (John Stock) and NorthPointe Development (LIHTC developer out of Denver) will build the project. We are working with a consultant to pull together the full application, and they have provided the summary below. Please feel free to modify the letter in any way you'd like. If you're able to add it to the agenda for your next available BOCC meeting, that would be great. Let me know if you have any questions or want to know more about the project. We already have a letter of support from the City, but thought that County support would also be helpful. Many thanks!

### **Project Description**

This 4.97-acre parcel is located just east of Western Colorado University and less than half a mile from downtown Gunnison. The parcel is bisected by College Avenue, providing a northern and southern parcel. This configuration is ideally suited for a mixed-use and mixed-income project with an apartment building featuring rental units affordable to households earning 60% of AMI or less and homeownership units affordable to households earning 100% AMI or less. The current site plan includes 48 multifamily affordable units, and 59 affordable for-sale units.

--

**Lauren Koelliker**  
**Executive Director**  
Valley Housing Fund  
(970) 901-9032  
Become a [Friend of Housing](#) today!



Gunnison County Board of County Commissioners

Phone: (970) 641-0248

Email: [bocc@gunnisoncounty.org](mailto:bocc@gunnisoncounty.org)

Website: [www.GunnisonCounty.org](http://www.GunnisonCounty.org)

November 4, 2025

Colorado Housing and Finance Authority  
1981 Blake Street  
Denver, CO 80202

**RE: Gunnison Land Banking Affordable Housing Project**

Dear Affordable Housing Financing Fund Committee,

The Gunnison County Board of County Commissioners strongly supports the Valley Housing Fund's (VHF) application to the Affordable Housing Financing Fund Land Banking Program for the Gunnison Land Banking Project. If awarded, this Land Banking Program funding will catalyze the construction of over 100 affordable and attainable homes in Gunnison, Colorado.

Gunnison County is experiencing an acute affordable housing challenge, and this project will help address that need within the City of Gunnison, which is Gunnison County's seat and most populated area. The project is strategically located within walking distance to Gunnison's commercial center, as well as the hospital and university, thus providing residents with easy access to essential services. The project will also support local businesses through patronage and by providing homes for many local workers. This development will include a mix of incomes and housing types which will serve a variety of needs and demographics.

The Valley Housing Fund is a Gunnison-based nonprofit organization with deep roots in the region and a strong track record of local leadership in affordable housing. VHF has been a trusted partner in multiple affordable housing developments and has a respected seat at the table during local and regional affordable housing planning efforts.

We support the Gunnison Land Banking Project because it will allow essential new homes to be built, support development goals, assist the ability of local businesses to hire and retain workers, and address the need for a variety of housing units within Gunnison County.

Thank you for your consideration of this critical project for our community.

Best Regards,

---

Laura Puckett Daniels  
Chairperson, District 3

---

Elizabeth Smith  
Commissioner, District 1

---

Jonathan Houck  
Commissioner, District 2

**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

---

**Agenda Item:** Contract Service Agreements Applications

---

**Action Requested:** Discussion

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

Funding Applications for 8 organizations

**Fiscal Impact:**

**Submitted by:** Lupita Halligan

**Submitter's Email Address:** lhalligan@gunnisoncounty.org

---

**Finance Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 10/30/2025

---

**County Attorney Review:**

Required

Not Required

Comments:

Legally sufficient. SO 10/31/25

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/31/2025

Certificate of Insurance Required

Yes  No

---

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/31/2025

Consent Agenda     Regular Agenda     Worksession

Time Allotted: 15

Agenda Date: 11/4/2025

---

**GUNNISON COUNTY**  
**CHARGES FOR SERVICES FINANCIAL ASSISTANCE REQUESTS**

<b>Organization</b>	<b>2022 Funded</b>	<b>2023 Funded</b>	<b>2024 Funded</b>	<b>2025 Funded</b>	<b>2026 Requested</b>
Gunnison Conservation District	6,000	6,000	8,000	8,000	10,000
Gunnison Country Food Pantry	6,000	12,000	12,000	12,000	14,000
Gunnison Valley Animal Welfare League	11,000	9,500	10,500	11,500	11,500
Gunnison Valley Health Foundation	11,500	11,500	11,500	11,500	11,500
Project Hope of Gunnison Valley	10,000	10,000	10,500	10,500	10,500
Safe Ride of Gunnison, Inc.	4,500		4,000	3,000	4,000
Six Points Evaluation and Training, Inc.	12,000	12,000	12,000	12,000	12,000
The Center Mental for Health	4,500				
Mountain Express - Late Night Taxi formerly CB / Mt. CB Bartender's & Servers Association	4,500				
<b>TOTAL</b>	<b>\$ 70,000</b>	<b>\$ 61,000</b>	<b>\$ 68,500</b>	<b>\$ 68,500</b>	<b>\$ 73,500</b>



# Community Based Organization 2026 Charges for Service Application



Organization Information	Guidelines				
Organization Name: <u>Gunnison Conservation District</u> Address 1: <u>210 W Spencer Ave Ste A</u> Address 2: _____ City: <u>Gunnison</u> State: <u>CO</u> Zip: <u>81230</u> Telephone Number: <u>(970) 596-7317</u> Email Address: <u>gunnisoncd2006@gmail.com</u> Contact Person(s): <u>Tonya Carr</u>	<p style="text-align: center;"><b>Please attach the following documents to this application:</b></p> A) Names and addresses of all Board members including designation of officers B) Budget detail for 2025 with reasonable detail for income and expenses for the agency as a whole (if you are requesting funding for a specific event or project, please provide the event or project budget as well) C) 2025 Funding Report D) Copy of most recent audited/reviewed financial statements				
	<p style="text-align: center;"><b>Submit completed application to:</b></p> <table border="0"> <tr> <td>Electronic Submittal: Adobe PDF Format</td> <td>Mailed Submittal: Gunnison County Finance Attn: Lupita Halligan</td> </tr> <tr> <td>Lupita Halligan, Senior Accountant LHalligan@gunnisoncounty.org</td> <td>Halligan 200 E Virginia Ave Gunnison, CO 81230</td> </tr> </table>	Electronic Submittal: Adobe PDF Format	Mailed Submittal: Gunnison County Finance Attn: Lupita Halligan	Lupita Halligan, Senior Accountant LHalligan@gunnisoncounty.org	Halligan 200 E Virginia Ave Gunnison, CO 81230
Electronic Submittal: Adobe PDF Format	Mailed Submittal: Gunnison County Finance Attn: Lupita Halligan				
Lupita Halligan, Senior Accountant LHalligan@gunnisoncounty.org	Halligan 200 E Virginia Ave Gunnison, CO 81230				

**\*\*SUBMITTAL DEADLINE: OCTOBER 24, 2025\*\***

1. **What is the amount of County funds requested? Please keep your request below \$12,000.**

\$10,000

2. **Provide specific information regarding what the County funds will be used for.**

For over fifty years, the Gunnison Conservation District (“District”) has worked to conserve the soil, water, wildlife, and agricultural productivity of the Gunnison Valley. The 2026 Gunnison County funds will help continue this work and allow the District to address challenges such as noxious weed mitigation better (e.g., invasive cheat-grass control), declining Gunnison Sage-Grouse numbers, and water security in the face of drought. Funds from Gunnison County are essential to the District’s revenue mixture. Without these funds, the District could not provide the technical assistance, low-cost seed and herbicide sales, and project leadership that make the District an essential participant in conservation efforts throughout the Gunnison Basin. The District’s employees and Board of Supervisors plan to expand these roles in 2026 to meet the heightened conservation needs in the Gunnison Valley. Continued financial support from Gunnison County will enable the District to follow this vision.

County funding in 2026 will primarily support the District’s staff and ongoing programs. The District has two employees: a full-time Wildlife Biologist/Conservation Technician (Ben Prior) and a part-time District Manager (Tonya Carr). Their current annual salaries are approximately \$63,829.76 and \$38,367.00, respectively, and County funding contributes directly toward the District Manager’s salary. Maintaining these skilled staff members is critical for providing on-the-ground technical assistance to landowners and coordinating conservation projects. The District is a publicly funded entity that relies on a mix of national, state, and local grants, as well as seed sales. County funds help sustain day-to-day operations as we protect and enhance soil, water, habitat, plant diversity, and wildlife, including the Gunnison Sage-Grouse, across our service area.

With County support, the District will continue to partner with the Natural Resources Conservation Service (NRCS) as a local liaison and guide for federal cost-share programs. We provide local insight and outreach to ensure NRCS programs (such as EQIP) effectively reach Gunnison Basin farmers and ranchers, helping them implement practices that promote soil health, water conservation, and wildlife habitat enhancement. The District plays a pivotal role in informing the public about available resource conservation services and in convening stakeholders. For example, our Annual Meeting each spring includes a Local Working Group session to identify critical resource priorities for our area. This information is relayed back to NRCS so that federal funds can be targeted to the top local priorities (such as improving irrigation efficiency or controlling invasive weeds). In this way, County support to the District helps align larger funding sources with Gunnison County’s needs. **Continued on the next page.**

The District will use County funding to continue implementing conservation projects District-wide. Our territory stretches over 2.1 million acres, encompassing parts of Gunnison, Saguache, and Hinsdale Counties. Ongoing projects include Gunnison Sage-Grouse habitat consulting (e.g., performing sage-grouse building site reviews and recommending mitigation), wet meadow restoration projects to improve wetland habitats, developing EQIP proposals with landowners for irrigation upgrades and fencing, coordinating noxious weed mitigation efforts, and organizing educational programs for students, agricultural producers, and the general public. County funds may also be used for community outreach and capacity needs – for instance, improving our marketing materials or software tools to share information about District programs better. Further, if the District can expand staff hours or add personnel, we could pursue additional grants to bring new conservation resources into the community.

Finally, Gunnison County support helps the District leverage outside funding and partnerships. In 2025, we applied to the National Fish and Wildlife Foundation's Conservation Partners Program to bolster employee salaries, and we pursued a Bureau of Reclamation "Bucket 2" Environmental Drought Mitigation grant to fund stream restoration and wildlife habitat projects that address drought. We also secured a grant from the Upper Gunnison River Water Conservancy District (UGRWCD) to support new initiatives. One major initiative funded by UGRWCD is a Wildfire Mitigation Bootcamp for private landowners scheduled for May 2026. The goal for this event is to involve numerous partners – including the U.S. Forest Service (USFS), Colorado State Forest Service (CSFS), Western Colorado University, the Rocky Mountain Biological Laboratory (RMBL), local fire departments (Crested Butte and Gunnison), the West Region Wildfire Council (WRWC), the Colorado Division of Fire Prevention and Control (DFPC), the Bureau of Land Management (BLM), NRCS, the National Forest Foundation (NFF), and the County's cheatgrass control coordinator. We plan to make this bootcamp an annual event to help landowners reduce wildfire risk, and we aim to incorporate a similar wildfire education program for local schools in the future. By having County funds to cover basic operations, the District can dedicate time to organizing such collaborative projects. In short, Gunnison County's contribution in 2026 will sustain the District's core services and staff while enabling us to continue our conservation mission and take on new opportunities that benefit the Gunnison Valley.

**3. Provide information about what results you will provide for the amount requested, and how you will measure those results. Please address how these results relate to existing County services.**

With the amount requested for 2026, the District will deliver measurable results in natural resource conservation, and we will closely track them. The outcomes of our work directly support and enhance existing Gunnison County services and priorities.

**Addressing Priority Resource Concerns:** At our Local Working Group meeting in 2025, our constituents identified water quantity (drought) as the top resource concern, followed by degraded plant conditions (e.g., invasive weeds like cheat grass), wildlife habitat degradation, and issues like soil erosion and climate resilience. Forestry concerns included wildfire risk and drought stress. They emphasized the need for greater technical support and funding to improve irrigation infrastructure and manage natural resources amid drought years. These community-identified concerns guide our efforts. Drought, for example, can dramatically alter local ecosystems and negatively impact native plant populations, wildlife habitat, domestic grazing lands, and agricultural operations. In response, the District's Wildlife Biologist/Conservation Technician will continue to assist NRCS with developing and implementing Conservation Plans on private lands that address these issues. Typical components of these plans include upgraded irrigation systems, rotational grazing plans, weed management strategies, and habitat improvements. By helping landowners plan and implement conservation practices, the District improves water efficiency and drought resilience across the landscape – a goal shared by the County. We communicate the Local Working Group's priority list to NRCS so that federal cost-share dollars can be allocated toward proj *Continued on the next page.*

ects that meet local needs (for instance, dedicating more funding to irrigation upgrades or invasive weed treatments in Gunnison County due to the drought and weed concerns).

**On-the-Ground Conservation Deliverables:** We will continue to deliver tangible, measurable conservation outputs. The District is an important local source for custom native seed mixes that help landowners restore vegetation and control noxious weeds. In 2025, we supplied many private landowners with seed mixes to revegetate construction sites and recover native plant cover; we also advised homeowner associations and forestry contractors on the best seed mixes for their specific locations. These services will carry on in 2026. We will also continue implementing USDA Farm Bill programs alongside NRCS, including EQIP (Environmental Quality Incentives Program), CSP (Conservation Stewardship Program), and ACEP (Agricultural Conservation Easement Program). We remain active partners in the Sage-Grouse Initiative (SGI) to conserve sagebrush-steppe habitats. We remain active partners in the Sage-Grouse Initiative (SGI) to conserve sagebrush-steppe habitats. *Continued on the next page.*

The success of these projects can be quantified by metrics such as acres of land improved or enhanced, pounds of native seed sold and planted, acres of invasive weeds treated, and the number of conservation plans put into action. By the end of 2026, Gunnison County funds will have enabled the District to bring additional acreage under improved management for the benefit of Gunnison Sage-Grouse and other resources. This directly supports the County's ongoing commitments to sage-grouse conservation – including the County's leadership role on the Gunnison Basin Sage-Grouse Strategic Committee and the funding the County provides for sage-grouse habitat reviews on building permits and other land use applications. In recent years, the District's partnership with NRCS has resulted in nearly 10,000 acres per year being brought under better management practices (through grazing plans, reseeding, wetland restoration, etc.), and we expect to sustain similar numbers in 2025 and 2026. This acreage, along with the number of landowners served and projects completed, will be key metrics we track to measure our impact.

Education and Outreach Results: Gunnison County's support also allows the District to continue and expand our natural resource education programs for people of all ages, which complement the County's environmental outreach efforts. Funding for the District Manager position, in particular, is critical for planning and hosting these events. We will provide and improve a variety of annual educational programs that reach youth, landowners, and the broader community, including:

**Bioengineering Workshop:** A hands-on workshop (typically every other spring) teaching river restoration and stream bank stabilization techniques using natural materials. This workshop educates landowners, volunteers, and agency staff on improving riparian habitat and water quality.

**7th Grade Mill Creek Youth Summit:** An annual outdoor education day for 7th graders, where students learn about watershed science, forestry, rangeland management, and local ecology at Mill Creek. This introduces local youth to conservation issues and careers, reinforcing science education in partnership with County schools.

**4th Grade Water Festival:** An annual water-focused educational event for 4th-grade classes, where students engage in interactive stations about the water cycle, water conservation, aquatic wildlife, and the importance of our local rivers. This festival supports the County's water resources stewardship by fostering early awareness in children.

**Pollinator Gardening Workshops:** We aim to partner with a local entity, such as Gunnison CSU Extension Office, UGRWCD, and Birds of the Rockies, to hold a Pollinator workshop every other year to teach community members how to create and maintain pollinator-friendly gardens using native plants. This improves habitat for bees, butterflies, and other pollinators and ties into broader county and state efforts to increase pollinator populations.

**Cheat grass Management Workshop:** A planned landowner training focused on identifying and controlling cheat grass and other invasive grasses that threaten our rangelands. Given the high concern about invasive species, this workshop will fill an essential educational need and support county-wide weed mitigation campaigns.

**Wildfire Mitigation Workshop for Landowners:** Debuting in 2026 (as noted above) and planned as an annual event, this program will aim to bring together experts and property owners for a day of learning about wildfire defensible space, forest health treatments, and emergency preparedness. By involving many partners and agencies, the boot camp will strengthen community resilience to wildfire – a priority that aligns with the County's focus on wildfire risk reduction and emergency management.

**Wildfire Education for Schools (Future):** We also intend to collaborate with local schools to incorporate wildfire education into their curriculum or as special presentations. This will build on the success of our youth programs and address the growing concern of wildfire risk by educating students on fire ecology, prevention, and safety.

Each of these activities are measured by the number of participants (students or adults) engaged and the knowledge or skills they gain. For example, we will track how many landowners attend the wildfire workshop, cheat grass, or pollinator workshop and solicit feedback on changes they plan to make as a result. We count the students reached through school programs and festivals, noting increases in participation or the addition of new schools. These education and outreach metrics help us evaluate our effectiveness and demonstrate a return on the County's investment in community education. Moreover, these programs complement existing County services by promoting stewardship and informed land management, thereby reducing future needs for regulation or emergency intervention. For instance, landowners who implement weed control or fire mitigation after attending our programs are proactively helping to achieve county-wide conservation and hazard-reduction goals.

In summary, with Gunnison County's funding, the District will continue to deliver substantial conservation results in 2026—from thousands of acres of land improved through NRCS-assisted projects to dozens of landowners and students educated through workshops and events. We will measure success in acres restored, projects completed, and people served, ensuring accountability for the funds provided. **Continued on the next page.**

All of these efforts support and enhance the County's own services and priorities, whether it's safeguarding water resources, protecting wildlife habitat (like that of the Gunnison Sage-Grouse), combating invasive species, or improving wildfire preparedness.

The Gunnison Conservation District greatly appreciates the County's continued support. It looks forward to another productive year of partnership in 2026, working together to conserve the natural resources of the Gunnison Valley.



# CSCB Supervisor's List

Year:

## District Information

District:   Phone:  Fax:

Email:  Website:

Mailing Address:

Physical Address:

Social Media Sites:

Monthly Meeting Dates/Times:

\*Board Supervisor Name:

\*Board Supervisor Email:

## Member Information

Does your District have Term Limits?    Yes    No

District Manager:  Phone:  Fax:

Email:

Mailing Address:

Physical Address:

President:  Phone:  Fax:

Email:

Mailing Address:

Physical Address:

Month/Year Appointed	Month/Year Elected	Term Expires	# Terms Consecutively Elected
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



# CSCB Supervisor's List

Vice President:

Phone:

Fax:

Email:

Mailing Address:

Physical Address:

Month/Year

Month/Year

Term

# Terms

Appointed

Elected

Expires

Consecutively  
Elected

Secretary/Treasurer:

Phone:

Fax:

Email:

Mailing Address:

Physical Address:

Month/Year

Month/Year

Term

# Terms

Appointed

Elected

Expires

Consecutively  
Elected

Member (4):

Phone:

Fax:

Email:

Mailing Address:

Physical Address:

Month/Year

Month/Year

Term

# Terms

Appointed

Elected

Expires

Consecutively  
Elected

Member (5):

Phone:

Fax:

Email:

Mailing Address:

Physical Address:

Month/Year

Month/Year

Term

# Terms

Appointed

Elected

Expires

Consecutively  
Elected



# CSCB Supervisor's List

Member (6):

Phone:

Fax:

Email:

Mailing Address:

Physical Address:

Month/Year

Month/Year

Term

# Terms

Appointed

Elected

Expires 2029

Consecutively  
Elected

Member (7):

Phone:

Fax:

Email:

Mailing Address:

Physical Address:

Month/Year

Month/Year

Term

# Terms

Appointed

Elected

Expires

Consecutively  
Elected

Member (8):

Phone:

Fax:

Email:

Mailing Address:

Physical Address:

Month/Year

Month/Year

Term

# Terms

Appointed

Elected

Expires

Consecutively  
Elected

Member (9):

Phone:

Fax:

Email:

Mailing Address:

Physical Address:

Month/Year

Month/Year

Term

# Terms

Appointed

Elected

Expires

Consecutively  
Elected



# CSCB Supervisor's List

Member (10):

Phone:

Fax:

Email:

Mailing Address:

Physical Address:

Month/Year

Month/Year

Term

# Terms

Appointed

Elected

Expires

Consecutively  
Elected

Member (11):

Phone:

Fax:

Email:

Mailing Address:

Physical Address:

Month/Year

Month/Year

Term

# Terms

Appointed

Elected

Expires

Consecutively  
Elected

Ex-Officio:

Phone:

Fax:

Email:

Mailing Address:

Physical Address:

Month/Year

Month/Year

Term

# Terms

Appointed

Elected

Expires

Consecutively  
Elected

**GENERAL FUND BUDGET**  
**GUNNISON CONSERVATION DISTRICT**

**JANUARY 1 - DECEMBER 31, 2025**

DESCRIPTION	ACTUAL PRIOR YEAR 2023	ESTIMATED CURRENT YEAR 2024	BUDGET YEAR 2025
<b>Beginning Balance January 1</b>	<b>\$27,275.18</b>	<b>\$66,781.19</b>	<b>\$66,705.00</b>
<b>REVENUE</b>			
Admin/District Income:		\$1,060.00	
Other Income (Reconcile discrepancies) (Sales Tax Discounts)	\$3.64	\$34.89	
Annual Meeting Income	\$345.00	\$460.00	\$450.00
Equipment Rental Income	\$0.00	\$0.00	\$0.00
Interest Income	\$31.17	\$31.00	\$35.00
Professional Fees Income	\$6,099.35	\$7,175.23	\$7,000.00
<b>Products:</b>			
Herbicide income	\$2,727.45	\$418.65	\$0.00
PAM income	\$752.00	\$0.00	\$0.00
Seed income	\$19,711.34	\$11,853.25	\$12,149.58
Shipping income	\$0.00	\$0.00	\$0.00
Seedling sales	\$0.00	\$0.00	\$0.00
<b>Grants</b>			
<b>State (Specify Agency &amp; Grants Name(s) below)</b>			
Direct Assistance	\$8,625.27	\$8,688.61	\$8,000.00
Conservation District Technician (DCT)	\$54,686.69	\$57,354.00	\$53,764.80
Other Misc Grants	\$1,298.80	\$1,700.00	\$0.00
Admin			
Cost-Share			

Urban Water Study			
Matching Grants (CSCB)			
Other: CACD Education Grant	\$0.00	\$0.00	\$0.00
<b>Federal (Specify Agency &amp; Grant Name)</b>			
NFWF	\$43,615.13	\$36,821.87	\$45,340.31
Other: UGRWCD	\$0.00	\$0.00	\$0.00
USFS Disaster Mitigation	\$0.00	\$9,000.00	\$0.00
<b>County</b>			
Gunnison	\$6,000.00	\$8,000.00	\$8,000.00
Hinsdale	\$0.00	\$0.00	\$0.00
Saquache	\$0.00	\$0.00	\$0.00
<b>Other Income (Specify below)</b>			
City of Gunnison	\$0.00	\$2,500.00	\$2,500.00
Misc Income (Donations)	\$18.85	\$100.00	\$0.00
<b>TOTAL REVENUE</b>	<b>\$ 143,895.84</b>	<b>\$ 145,197.50</b>	<b>\$ 137,239.69</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 171,171.02</b>	<b>\$ 211,978.69</b>	<b>\$ 203,944.69</b>
<b>EXPENDITURES ON NEXT PAGE</b>			
<b>DESCRIPTION</b>	<b>ACTUAL PRIOR YEAR 2023</b>	<b>ESTIMATED CURRENT YEAR 2024</b>	<b>BUDGET YEAR 2025</b>
<b>EXPENDITURES</b>			
COGS Grants		\$1,700.00	
Other: UGRWCD		\$0.00	\$0.00
National Garden Club	\$0.00	\$0.00	\$0.00
USFS Disaster Mitigation		\$12,280.16	\$0.00
COGS Products			
COGS Herbicide		\$0.00	\$0.00
COGS PAM	\$0.00		\$0.00
COGS Seed	\$18,205.85	\$8,765.17	\$8,800.00
COGS Shipping	-\$939.21	\$109.29	\$414.96
COGS Seedlings		\$0.00	\$0.00
<b>Operating Expenses</b>			
Administrative Expenses	\$317.76		\$160.00
Advertising , Marketing and Media	\$0.00	\$299.02	\$1,106.00
Annual meeting expense	\$688.52	\$696.33	\$700.00
Dues	\$2,201.45	\$835.57	\$1,520.00



# Letter of Budget Transmittal

***This form is to be completed and submitted with the adopted budget and tax levy certification.***

Date: December 17, 2024

To: Division of Local Government  
Attn: Budget Program Manager  
1313 Sherman St. Rm 521  
Denver, CO 80203

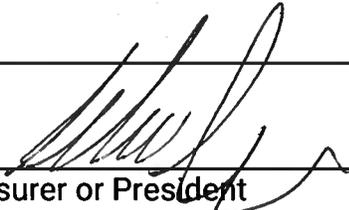
Dear Budget Program Manager,

Attached is the 2025 budget for the Gunnison Conservation District in Gunnison, Saguache and Hinsdale County(ies), submitted pursuant to Section 29-1-113, CRS. This budget was adopted on December 17, 2024. If there are any questions about the budget, please contact Tonya Carr at [gunnisoncd2006@gmail.com](mailto:gunnisoncd2006@gmail.com)

The mill levy certified to the County Commissioners is n/a mills for all general operating purposes. Based on an assessed valuation of \$0.00, the property tax revenue subject to statutory limitation is \$0.00.

(Please enclose a copy of the certification of mill levies sent to the County Commissioners.)

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Board of County Commissioners.



Treasurer or President

# Budget Message

## Gunnison Conservation District

**Purpose:** The budget message is used to describe several features of the budget and must include: important features of the budget, the budgetary basis of accounting, and description of the services to be delivered during the budget year.

This message is a statutory requirement included with the budget. (29-1-103(1)(e), C.R.S.)

**Instructions:** Please fill in any blank and check items as applicable.

### Section 1

The district's General Fund Budget (attached) includes the following important features

#### Tax Levy

We have a tax levy of n/a mills, which generates \$0 , which is 0% of our revenue.

#### Revenue Source

Most of our revenue is income derived through (*i.e.*, tree sales, equipment rental, grants, etc.)

Grants and seed sales.

#### Expenses

Our expenses consist mainly (*i.e.*, salaries, educational materials, landowner tours, pass-through, etc.)

Salaries, operating expenses, cost of goods sold, conservation education and outreach.

#### Explanatory Budget Notes

Describe the important features of the budget (*i.e.*, declining/increasing revenues, large purchases, new activities, etc.)

Budget is the same as or similar to, previous years.

**Section 2**

The district uses the following budgetary basis for accounting (**choose 1**):

<input type="checkbox"/> cash basis	<input type="checkbox"/> modified accrual basis	<input checked="" type="checkbox"/> accrual basis
-------------------------------------	---	---

**Section 3**

The services this district offers are (**choose as many as applicable**):

<input checked="" type="checkbox"/> conservation education materials and program to youth & adults	<input checked="" type="checkbox"/> subdivision reviews for the country
<input checked="" type="checkbox"/> nature resource conservation recommendations to citizens	<input type="checkbox"/> conservation equipment rental for the district landowners
<input checked="" type="checkbox"/> tours and demonstrations of conservation practices to public	<input type="checkbox"/> scholarship for college or youth resource camp
<input checked="" type="checkbox"/> literature on technical assistance and cost-share programs	<input type="checkbox"/> natural resource workshop for local teachers
<input type="checkbox"/> approval of federal program contracts for local land owners & NRCS	

Other:

## Resolution to adopt budget

**A resolution summarizing expenditures and revenues and adopting a budget for the Gunnison Conservation District, for the calendar year beginning on the first day of January 2025 and ending on the last day of December 2025.**

Whereas, the Board of Supervisors of the Gunnison Conservation District has appointed Tonya Carr to prepare and submit a proposed budget to said governing body at the proper time; and

Whereas, Tonya Carr has submitted a proposed budget to this governing body on December 17<sup>th</sup>, 2024 for its consideration and;

Whereas, up due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 17, 2024 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget and;

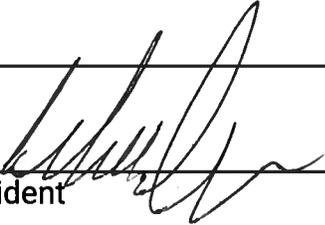
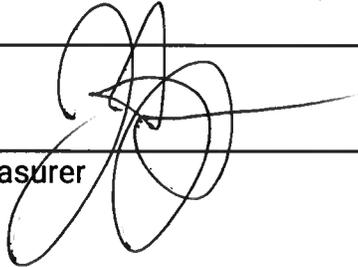
Whereas, revenues plus fund balances are greater than or equal to planned expenditures and accordingly, the budget is balanced as required by law.

Now, therefore, be it resolved by the board of supervisors of the Gunnison Conservation District, Colorado:

<b>Section 1</b>	<i>That estimated expenditures are as follows:</i>
	General Fund  (include actual expenditures + unrestricted reserves)                      \$ 199,959.04

Section 2	That estimated revenues are as follows:
	From sources other than General Property Tax <span style="float: right;">\$ 137,239.69</span>
	From General Property Tax <span style="float: right;">\$ 0</span>
	<b>Total General Fund</b> (include actual income + unrestricted reserves) \$ 204,343.85
Section 3	That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the Gunnison Conservation District for the year stated above.
Section 4	That the budget hereby approved and adopted shall be signed by the President and Treasurer and made a part of the public records of the district.

Adopted, this 17th day of December, 2024

 President	 Treasurer
---	---

## Resolution of Appropriate Sums of Money

**A resolution appropriating sums of money in the amounts and for the purpose as set forth below for the Gunnison Conservation District, Colorado, for the 2025 budget year.**

Whereas, the Board of Supervisors has adopted the annual budget in accordance with the local government budget law on December 17, 2025, and;

Whereas, the Board of Supervisors has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

Whereas, is it not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below so as not to impair the operations of the district.

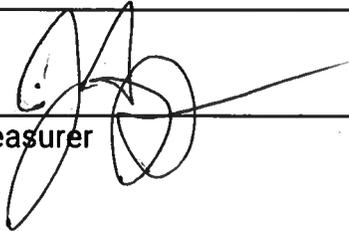
Now, therefore, be it resolved by the Board of Supervisors of the Gunnison Conservation District, Colorado:

<b>Section 1</b>	<i>That the following sums are hereby appropriated from the revenue of the general fund for the purpose stated:</i>	
	<u>General Fund</u>	
	Estimated Expenditures (total expenses for the budget year)	\$132,854.88
	Additional Appropriation	\$ 0
	Total funds appropriated for the budget year	\$ 166,068.60

	<u>Fund Additional to General (if applicable)</u>	
	Estimated Expenditures (total expenses for the budget year)	\$ 0
	Additional Appropriation	\$ 0
	Total funds appropriated for the budget year	\$ 0

Adopted this 17th Day of December 2024

Attest:

	
President	Treasurer

## Resolution/Ordinance to set Mill Levies

**A resolution/ordinance levying General Property Tax for the year 2025 to help defray the costs of government for the Gunnison Conservation District, Colorado, for the 2025 budget year.**

Whereas, the Board of Supervisors of the Gunnison Conservation District, has adopted the annual budget in accordance with the local government budget law on December 17, 2024 and;

Whereas, the amount of money necessary to balance the budget for general operating purposes for real property tax revenue is \$0 and;

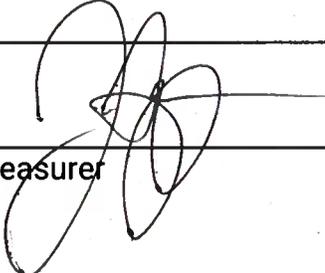
Whereas, the 2024 valuation for assessment for the conservation district as certified by the County Assessor(s) is \$ 0.

Now, therefore, be it resolved/ordained by the Board of Supervisors of the Gunnison Conservation District, Colorado

Section 1	That the purpose of meeting all general operating expenses of the Gunnison Conservation District during the 2025 budget year, there is hereby levied a tax of n/a mills upon each dollar of the total valuation for assessment of all taxable real property within the district for the year 2025.
Section 2	That the treasurer is hereby authorized and directed to immediately certify to the County Commissioners of Gunnison, Saguache and Hinsdale County(ies), Colorado, the mill levies for the Gunnison Conservation District is hereinabove determined and set.

Adopted this 17 day of December, 2024

Attest:

	
President	Treasurer

# Gunnison Conservation District

## Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L

January - December 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
Administrative Income				
Annual Meeting Income	988.00	450.00	538.00	219.56 %
Interest Income		35.00	(35.00)	
Other Income	1,560.66		1,560.66	
<b>Total Administrative Income</b>	<b>2,548.66</b>	<b>485.00</b>	<b>2,063.66</b>	<b>525.50 %</b>
Grant Income	10,000.00		10,000.00	
Direct Assistance (Colorado State Conservation)	8,854.40	8,000.00	854.40	110.68 %
Disaster Mitigation	9,763.49		9,763.49	
District Conservation Technician Grant	51,468.70	53,764.80	(2,296.10)	95.73 %
Government Grants				
City of Gunnison (deleted)		2,500.00	(2,500.00)	
Gunnison County	8,000.00	8,000.00	0.00	100.00 %
<b>Total Government Grants</b>	<b>8,000.00</b>	<b>10,500.00</b>	<b>(2,500.00)</b>	<b>76.19 %</b>
Miscellaneous Grants	(196.75)		(196.75)	
NFWF	45,928.99	45,340.31	588.68	101.30 %
<b>Total Grant Income</b>	<b>133,818.83</b>	<b>117,605.11</b>	<b>16,213.72</b>	<b>113.79 %</b>
Professional Fees Income	6,037.50	7,000.00	(962.50)	86.25 %
Sales Income	10.00		10.00	
Seed Income	12,566.06	12,149.58	416.48	103.43 %
Shipping Income		0.00	0.00	
<b>Total Sales Income</b>	<b>12,576.06</b>	<b>12,149.58</b>	<b>426.48</b>	<b>103.51 %</b>
<b>Total Income</b>	<b>\$154,981.05</b>	<b>\$137,239.69</b>	<b>\$17,741.36</b>	<b>112.93 %</b>
<b>Cost of Goods Sold</b>				
COGS				
Seed COGS	9,350.52	8,800.00	550.52	106.26 %
<b>Total COGS</b>	<b>9,350.52</b>	<b>8,800.00</b>	<b>550.52</b>	<b>106.26 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$9,350.52</b>	<b>\$8,800.00</b>	<b>\$550.52</b>	<b>106.26 %</b>
<b>GROSS PROFIT</b>	<b>\$145,630.53</b>	<b>\$128,439.69</b>	<b>\$17,190.84</b>	<b>113.38 %</b>
<b>Expenses</b>				
Operating Expenses	1.01		1.01	
Administrative Expenses	177.10	160.00	17.10	110.69 %
Advertising and Marketing	1,080.22	1,106.00	(25.78)	97.67 %
Annual Meeting	1,642.81	700.00	942.81	234.69 %
Bank/Merchant Fees	1.81	50.00	(48.19)	3.62 %
City Sales Tax Fees		40.00	(40.00)	
Dues	676.74	1,520.00	(843.26)	44.52 %
Education/Training	629.52	2,000.00	(1,370.48)	31.48 %
Election Expenses	101.20	2,000.00	(1,898.80)	5.06 %
Fieldwork Expenses		2,000.00	(2,000.00)	
Insurance				
Liability		2,306.00	(2,306.00)	

# Gunnison Conservation District

## Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L

January - December 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
W. Comp	264.00	264.00	0.00	100.00 %
<b>Total Insurance</b>	<b>264.00</b>	<b>2,570.00</b>	<b>(2,306.00)</b>	<b>10.27 %</b>
Licenses and Fees	86.57	0.00	86.57	
Office Supplies	408.86	300.00	108.86	136.29 %
Postage	36.00	35.00	1.00	102.86 %
Professional Fees				
Bookkeeping	611.50	1,500.00	(888.50)	40.77 %
<b>Total Professional Fees</b>	<b>611.50</b>	<b>1,500.00</b>	<b>(888.50)</b>	<b>40.77 %</b>
QuickBooks Merchant/Payment Request Fees	18.90		18.90	
Sales Tax expense	1.02	1,200.00	(1,198.98)	0.09 %
Shipping	8.56	414.96	(406.40)	2.06 %
Subscriptions	3,054.00	3,228.00	(174.00)	94.61 %
Travel	130.31	300.00	(169.69)	43.44 %
Verizon Phone	22.46		22.46	
<b>Total Operating Expenses</b>	<b>8,952.59</b>	<b>19,123.96</b>	<b>(10,171.37)</b>	<b>46.81 %</b>
Payroll Expenses		2,500.00	(2,500.00)	
CO Withholding Tax	56.01		56.01	
Famli	214.39	500.00	(285.61)	42.88 %
Payroll Taxes	6,076.54	8,200.00	(2,123.46)	74.10 %
Wages	48,351.76	59,695.92	(11,344.16)	81.00 %
DM	28,599.54	36,000.00	(7,400.46)	79.44 %
<b>Total Wages</b>	<b>76,951.30</b>	<b>95,695.92</b>	<b>(18,744.62)</b>	<b>80.41 %</b>
<b>Total Payroll Expenses</b>	<b>83,298.24</b>	<b>106,895.92</b>	<b>(23,597.68)</b>	<b>77.92 %</b>
Payroll Taxes		0.00	0.00	
Uncategorized Expense		0.00	0.00	
<b>Total Expenses</b>	<b>\$92,250.83</b>	<b>\$126,019.88</b>	<b>\$ (33,769.05)</b>	<b>73.20 %</b>
<b>NET OPERATING INCOME</b>	<b>\$53,379.70</b>	<b>\$2,419.81</b>	<b>\$50,959.89</b>	<b>2,205.95 %</b>
Other Income				
Sales Tax discounts	40.79		40.79	
<b>Total Other Income</b>	<b>\$40.79</b>	<b>\$0.00</b>	<b>\$40.79</b>	<b>0.00%</b>
Other Expenses				
Reconciliation Discrepancies-1		35.00	(35.00)	
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$35.00</b>	<b>\$ (35.00)</b>	<b>0.00%</b>
<b>NET OTHER INCOME</b>	<b>\$40.79</b>	<b>\$ (35.00)</b>	<b>\$75.79</b>	<b>(116.54 %)</b>
<b>NET INCOME</b>	<b>\$53,420.49</b>	<b>\$2,384.81</b>	<b>\$51,035.68</b>	<b>2,240.03 %</b>

# Balance Sheet

## Gunnison Conservation District

As of October 20, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
GS & L CD	21,534.53
Operating GS & L	121,157.47
Pay Pal Account	0.00
Petty Cash	371.71
<b>Total for Bank Accounts</b>	<b>\$143,063.71</b>
Accounts Receivable	
Accounts Receivable	720.20
<b>Total for Accounts Receivable</b>	<b>\$720.20</b>
Other Current Assets	
Undeposited Funds	0.00
<b>Total for Other Current Assets</b>	<b>\$0.00</b>
<b>Total for Current Assets</b>	<b>\$143,783.91</b>
Fixed Assets	
Other Assets	
<b>Total for Assets</b>	<b>\$143,783.91</b>
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	344.75
<b>Total for Accounts Payable</b>	<b>\$344.75</b>
Credit Cards	
Other Current Liabilities	
City of Gunnison Payable	977.22
Colorado Department of Revenue Payable	1,190.97
Direct Deposit Payable	0.00
Payroll Liabilities	\$34.99
CO Income Tax	794.00
CO Paid Family and Medical Leave	19.40
CO Unemployment Tax	(22.75)
CO WH Payable	544.80
FAMLI	191.44
Federal Taxes (941/943/944)	1,507.88
Federal Unemployment (940)	84.00
FED WH Payable	357.72
SS/MED Payable	892.54
SUTA Payable	0.00

# Balance Sheet

## Gunnison Conservation District

As of October 20, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Total for Payroll Liabilities</b>	<b>\$4,404.02</b>
*Sales Tax Payable	
City Sales Tax Payable	0.00
State Sales Tax Payable	0.00
<b>Total for *Sales Tax Payable</b>	<b>\$0.00</b>
<b>Total for Other Current Liabilities</b>	<b>\$6,572.21</b>
<b>Total for Current Liabilities</b>	<b>\$6,916.96</b>
Long-term Liabilities	
<b>Total for Liabilities</b>	<b>\$6,916.96</b>
Equity	
Opening Balance Equity	(682.49)
Retained Earnings	84,128.95
Net Income	53,420.49
<b>Total for Equity</b>	<b>\$136,866.95</b>
<b>Total for Liabilities and Equity</b>	<b>\$143,783.91</b>

# Profit and Loss

## Gunnison Conservation District

January 1-October 20, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Income</b>	
Administrative Income	
Annual Meeting Income	988.00
Other Income	1,560.66
<b>Total for Administrative Income</b>	<b>\$2,548.66</b>
Grant Income	\$10,000.00
Direct Assistance (Colorado State Conservation)	8,854.40
Disaster Mitigation	9,763.49
District Conservation Technician Grant	51,468.70
Government Grants	
Gunnison County	8,000.00
<b>Total for Government Grants</b>	<b>\$8,000.00</b>
Miscellaneous Grants	(196.75)
NFWF	45,928.99
<b>Total for Grant Income</b>	<b>\$133,818.83</b>
Professional Fees Income	6,037.50
Sales Income	\$10.00
Seed Income	12,566.06
<b>Total for Sales Income</b>	<b>\$12,576.06</b>
<b>Total for Income</b>	<b>\$154,981.05</b>
<b>Cost of Goods Sold</b>	
COGS	
Seed COGS	9,350.52
<b>Total for COGS</b>	<b>\$9,350.52</b>
<b>Total for Cost of Goods Sold</b>	<b>\$9,350.52</b>
<b>Gross Profit</b>	<b>\$145,630.53</b>
<b>Expenses</b>	
Operating Expenses	\$1.01
Administrative Expenses	177.10
Advertising and Marketing	1,080.22
Annual Meeting	1,642.81
Bank/Merchant Fees	1.81
Dues	676.74
Education/Training	629.52
Election Expenses	101.20
Insurance	
W. Comp	264.00
<b>Total for Insurance</b>	<b>\$264.00</b>
Licenses and Fees	86.57
Office Supplies	408.86

Profit and Loss  
Gunnison Conservation District  
January 1-October 20, 2025

DISTRIBUTION ACCOUNT	TOTAL
Postage	36.00
Professional Fees	
Bookkeeping	611.50
<b>Total for Professional Fees</b>	<b>\$611.50</b>
QuickBooks Merchant/Payment Request Fees	18.90
Sales Tax expense	1.02
Shipping	8.56
Subscriptions	3,054.00
Travel	130.31
Verizon Phone	22.46
<b>Total for Operating Expenses</b>	<b>\$8,952.59</b>
Payroll Expenses	
CO Withholding Tax	56.01
Famli	214.39
Payroll Taxes	6,076.54
Wages	\$48,351.76
DM	28,599.54
<b>Total for Wages</b>	<b>\$76,951.30</b>
<b>Total for Payroll Expenses</b>	<b>\$83,298.24</b>
<b>Total for Expenses</b>	<b>\$92,250.83</b>
<b>Net Operating Income</b>	<b>\$53,379.70</b>
Other Income	
Sales Tax discounts	40.79
<b>Total for Other Income</b>	<b>\$40.79</b>
Other Expenses	
<b>Net Other Income</b>	<b>\$40.79</b>
<b>Net Income</b>	<b>\$53,420.49</b>

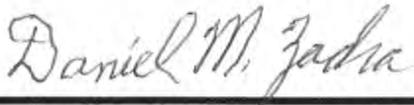
APPROVED

×



\_\_\_\_\_  
Jon Mugglestone, Board Treasurer

×



\_\_\_\_\_  
Dan Zadra, Board President

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

GUNNISON SOIL CONSERVATION DISTRICT
216 N COLORADO
GUNNISON CO 81230
TONYA CARB
970-787-3047
GUNNISONLD2006@GMAIL.COM

For the Year Ended  
12/31/2024  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

**CERTIFICATION OF PREPARER**

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
RELATIONSHIP TO ENTITY

CYNTHIA A WEST
PUBLIC ACCOUNTANT
CA WEST BOOKKEEPING
234 N MAIN 3D GUNNISON CO 81230
970 641 5444
TAX PREPARER

--

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED  
(No exemption shall be granted prior to the close of said fiscal year)

*Cynthia A West*

3-12-25

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:



**Gunnison Conservation District**  
**RESOLUTION FOR EXEMPTION FROM AUDIT FOR**  
**2024**

---

(Pursuant to Section 29-1-604, C.R.S.)

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE FISCAL YEAR 2024 FOR THE GUNNISON CONSERVATION DISTRICT, STATE OF COLORADO.**

**WHEREAS**, the Board of Supervisors of the Gunnison Conservation District wishes to claim exemption from audit requirements of Section 29-1-603, C.R.S. and

**WHEREAS**, Section 29-1-604 C.R.S., states that any local government where neither revenues nor expenditures exceeds seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of section 29-1-603, C.R.S.; and

**WHEREAS**, neither revenue nor expenditures for the Gunnison Conservation District exceeded \$750,000 for the Fiscal Year 2021; and

**WHEREAS**, an application for exemption from audit for the Gunnison Conservation District has been prepared by Tonya Carr and CA West Bookkeeping, a persons skilled in governmental accounting; and

**WHEREAS**, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

**NOW THEREFORE**, be it resolved / ordained by the Board of Supervisors of the Gunnison Conservation District that the application for exemption from audit for the Gunnison Conservation District for the year ended December 31, 2024, has been personally reviewed and is hereby approved by a majority of the Board of Supervisors of the Gunnison Conservation District; that those members of the Gunnison Conservation District have a signified their approval by signing below; and that this resolution shall be attached to, and shall become part of, the application for exemption from audit of the Gunnison Conservation District for the year ended December 31, 2024.

Adopted this 13th day of March 2025.

Attest:

Dan Zadra, Vice President 2027

X Daniel M. Zadra

Jon Mugglestone, Treasurer 2027

X [Signature]

**Members:** Term Exp

Jan Coury, Member 2025

X Janet Coury

John Rozman, Member 2027

X John Rozman

Brook Vasquez, Member 2025

X [Signature]

Tommy, Rozman, Member 2025

X Thomas Rozman

Jesse Kruthaupt, Member 2025

X Jesse Kruthaupt



GUNNISON COUNTRY

# Food Pantry

— La Despensa de Alimentos —

## *Board of Directors* *Effective January 6, 2025*

**Steve Secofsky**, President

37651 US Hwy 50, Gunnison, CO 81230  
909-241-5594 accepts texts  
stevesecofsky@msn.com  
Term: September 2021 through September 2025  
*Forensic Scientist, Retired*

**Laura Osborne**, Vice President

110 Emerald Lane, Gunnison, CO, 81230  
985-312-8112 accepts texts- email preferred  
ljosborne2021@gmail.com  
Term: October 2022 through November 2025  
*Priest/Pastor, Title: Partnership Vicar of the Episcopal Church in Gunnison Valley*

**Benita Bellamy**, Secretary

177 Elcho Avenue, Crested Butte, CO 81224  
630-742-7559 accepts texts  
benita.bellamy@gmail.com  
Term: October 2020 through September 2025  
*Retail Expansion Project Manager*

**Sonja Chavez**, Treasurer

114 Sandpiper Trail, Gunnison, CO 81230  
970-595-4066, accepts texts  
schavez@ugrwcd.org  
Term: November 2022 through December 2025  
*General Manager, Upper Gunnison River Water Conservancy District*

**Matt Aronson**, Director

116 Diamond Lane, Gunnison, CO 81230  
970-943-7126 accepts texts- email preferred  
maronson@western.edu  
Term: October 2022 through November 2025  
*WCU Associate Professor of Sociology  
Director, MBS in Rural Community Health*

**Kathy Weber-Alt**, Director

9 Vulcan Street, Gunnison, CO 81230  
303-748-8336, accepts texts  
kweberalt@gmail.com  
Term: November 2022 through December 2025  
*Retired Public School Educator*

**Chad Reich**, Director

711 Butte Ave, Unit E, Crested Butte, CO 81224  
Mailing: PO BOX 3956  
515-249-4075, accepts texts- email preferred  
reichc@gmail.com  
Term: December 2022 through January 2026  
*Director, High Country Conservation Advocates - environmentalism / conservation*

**Pat Wallace**, Director

62 Barbra Pl, Crested Butte, CO 81224  
303-818-5695, accepts texts  
sueandpat04@msn.com  
Term: January 2025 through January 2029  
*Director, Marketing*

**Mayte Burton**, Director

16287 County Road 730, Gunnison CO 81230  
970-901-8153. accepts texts  
burtonmayte@gmail.com  
Term: February 2025 through February 2029  
*Health Navigator*

### *Non-Voting Members*

**Jodi Payne**, Executive Director

810-656-0150 accepts texts- email preferred  
director@gunnisoncountryfoodpantry.org  
*Nonprofit Management*

**Holly Hunter**, Assistant Director of Community Wellness;

Western Colorado University  
719-205-0552 accepts texts  
holly.hunter@western.edu  
*Community Wellness*

### *Advisors*

**Jacob With**, Business Transactional Law

**Pam Montgomery**, Community Volunteer

**Mark Reaman**, Community Awareness

**Ben Coster**, Software Technology

Gunnison Country Food Pantry 2025 Budget

2025 Budget

Income

UNKNOWN

5001 · Operating Income

6800 · Other Income	
6000 · Ind & Small Businesses	240,561.00
6001 · Comm Organizations	46,000.00
6002 · Businesses & Corporations	11,313.00
6003 · Government Entities	275,942.00
6005 · Foundations & Trusts	118,000.00
6011 · Building Project Contributions	27,000.00
6013 · Fundraising Event Income	20,000.00
6014 · Building Holding Fee	0.00
6600 · Pinnacol Assurance Dividends	100.00
9000 · Interest Income	28,000.00
<b>Total 5001 · Operating Income</b>	<b>766,916.00</b>

5500 · In-Kind Income

6500 · In-Kind TEFAP/CSFP	175,000.00
6510 · In-Kind Vendors	174,300.00
6520 · In-Kind Comm/Admin/Serv	62,000.00
6540 · In-Kind New Bldg	0.00
6550 · In-Kind CAS Local Grant	0.00
<b>Total 5500 · In-Kind Income</b>	<b>411,300.00</b>

<b>Total Income</b>	<b>1,178,216.00</b>
---------------------	---------------------

Expense

7002 · Direct Program Expenses

7000 · Food	
7000 · Food	477,834.00
<b>Total 7000 · Food</b>	<b>477,834.00</b>
7250 · Food for Children	
7250 · Food for Children	28,200.00
<b>Total 7250 · Food for Children</b>	<b>28,200.00</b>
7240 · Food for 60+	19,850.00
7260 · Mountaineer Marketplace	1,000.00
7270 · Non-Food Items	5,300.00
7280 · Community Gathering Expense	12,000.00
7290 · Outreach Food	19,515.00
7002 · Direct Program Expenses - Other	0.00
<b>Total 7002 · Direct Program Expenses</b>	<b>563,699.00</b>

7004 · Operating Expenses

8100 · Accounting	9,530.00
8261 · Admin Storage Unit	0.00
7010 · Auto Expenses	
8120 · Auto Expense Gas	2,000.00
8127 · Auto Expense Insurance	2,700.00
8126 · Auto Expense Registration Fee	251.00
8125 · Auto Expense R & M	6,000.00
7010 · Auto Expenses - Other	0.00
<b>Total 7010 · Auto Expenses</b>	<b>10,951.00</b>
8140 · Bank Charges/Stripe Fees	2,000.00
8220 · Condo Association Dues	11,000.00
8165 · Depreciation	110,000.00
8278 · Dry Storage/Office Rent	0.00
8166 · Endowment Fees and Losses	-6,315.00
8270 · Facility Repairs and Equipment	57,423.00
7003 · Fund Development Expenses	
8152 · Community Awareness	
8152 · Community Awareness - Other	7,700.00
<b>Total 8152 · Community Awareness</b>	<b>7,700.00</b>
8160 · Fund Development	12,000.00
<b>7003 · Fund Development Expenses - Other</b>	<b>0.00</b>
<b>Total 7003 · Fund Development Expenses</b>	<b>19,700.00</b>
8195 · Insurance Liability	4,390.00
8196 · Insurance Worker's Comp	3,000.00
8312 · Interest Expense	18,000.00
8390 · IT/Website	1,800.00
8101 · Legal Fees	100.00
8275 · Maintenance	26,500.00
8180 · Membership Dues/Annual Fees	14,521.76

**Gunnison Country Food Pantry 2025 Budget**

	<u>2025 Budget</u>	
8400 · Misc Expenses	500.36	
66000 · Misc PR Expense	10.00	
8280 · Off Site Freezer	600.00	
7013 · Payroll Expenses		
8366 · PR-Data and Systems Coordinator	50,800.00	
8363 · PR Office Manager	46,900.00	
8350 · PR Director	67,000.00	
8360 · PR Pantry Manager	47,800.00	
8368 · PR Fund Development Assistant	27,300.00	
8369 · PR Social Media Coordinator	3,640.00	
Community Coordinator	42,200.00	
8365 · PR Pantry Operations	21,268.00	
8362 · Payroll Taxes	23,000.00	
8367 · Staff Wellness	12,818.00	
7013 · Payroll Expenses - Other	0.00	
<b>Total 7013 · Payroll Expenses</b>	<b>342,726.00</b>	
8361 · Professional Development	18,900.00	
8259 · Property Taxes	0.00	
7015 · Service Opportunies Program		
8392 · AmeriCorps Volunteer	13,199.88	
8380 · Volunteers	4,120.00	
8393 · Work Study/Internships	1,800.00	
7015 · Service Opportunies Program - Other	0.00	
<b>Total 7015 · Service Opportunies Program</b>	<b>19,119.88</b>	
7016 · Staff Appreciation	600.00	
8241 · Supplies		
8244 · Food Recovery Supplies	1,500.00	
8240 · Office Supplies	4,150.00	
8243 · Pantry Supplies	5,700.00	
8241 · Supplies - Other	0.00	
<b>Total 8241 · Supplies</b>	<b>11,350.00</b>	
8229 · Subcontractors	0.00	
7004.10 · Unknown	0.00	
8279 · Utilities		
8279.1 · Electric/Water/Sewer	7,000.00	
8279.2 · Natural Gas	1,600.00	
8310 · Telephone and Internet	3,310.00	
8279.3 · Trash Services	2,200.00	
8279 · Utilities - Other	0.00	
<b>Total 8279 · Utilities</b>	<b>14,110.00</b>	
<b>7004 · Operating Expenses - Other</b>	<b>0.00</b>	
<b>Total 7004 · Operating Expenses</b>	<b>690,517.00</b>	
<b>Total Expense</b>	<b>1,254,216.00</b>	
<b>Net Income</b>	<b>-76,000.00</b>	
Capital Non-Posting Expense	0.00	<b>NON-POSTING EXPENSE</b>
Mortgage Payment	22,000.00	<b>NON-POSTING EXPENSE</b>
CFGV Endowment Contribution	12,000.00	<b>NON-POSTING EXPENSE</b>
	411,300.00	In-kind income/expense (no cash expense)
	110,000.00	depreciation (no cash expense)
	766,916.00	Cash expense
	766,916.00	cash expected

**GUNNISON COUNTRY FOOD PANTRY**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

TOGETHER WITH INDEPENDENT ACCOUNTANTS' REVIEW REPORT



#### 4. NextStep Network

The NextStep Network is a new addition to GFCP's programs in 2025. Its focus is to treat the issues underlying food insecurity. The Network accomplishes this goal by connecting guests with further available resources, including 28 local, state, and federal initiatives – thereby enabling them to build out a broader and more resilient sense of economic security for themselves.

The following 2024 statistics illustrate who we serve and how we reach our guests. These metrics are tracked monthly.

- 2,530 individuals served: 579 children; 1,725 adults 18-59; 226 adults 60+
- 91,248 healthy snacks and 2,401 Gunni-Packs were distributed to children
- 213 Emergency Boxes were distributed by 26 partners
- The Fresh Mobile Pantry had 961 visits

Running an organization of this size demands substantial resources. Central to its operations is people power. The Pantry relies on a committed team of volunteers and strong partnerships within our community. In 2024, 236 volunteers selflessly contributed 8,613 hours, and 35 local organizations partnered with us to provide essential services to those in need. Volunteers and community partners work alongside the Pantry's five full-time staff members, five part-time staff members, and it's one full-time AmeriCorps volunteer.

Beginning with the Covid-19 pandemic in 2020, the Pantry has observed a trend of exponential growth in need. Unfortunately, even as the pandemic eased, the need only continued to grow despite funding sources meant to treat the fallout dissolving. Over the past three years alone (2021-2024) the Pantry has served 60% more neighbors than the three years prior. Each year since 2020, that number has consistently grown at a 10-15% year-over-year rate.

The growth in need is due to two primary factors: 1) Low wages (median household income in the Gunnison Valley is 28% lower than the state of Colorado's median income); 2) High housing costs (half of all Gunnison residents spend more than a third of their income on housing). Both elements have exacerbated in recent years. As a result, 40-45% of the County's residents live below the self-sufficiency standard and one-third (33%) of Gunnison Watershed School District students qualify to receive free or reduced meals and activity fees. Strikingly, in the most recent State of the Community Report, reported that 1 in 5 residents described experiencing food insecurity in their daily lives.

These data points are reflected clearly in the Pantry's own metrics. Nearly two-thirds of Pantry guests are working one or more jobs, the standard pay for which is lower than the state average despite the cost of living in the valley being significantly higher. This indicates the Pantry is primarily serving the working poor, rather than traditionally impoverished populations one associates with broader issue of food insecurity in the US.

The Pantry is also a significant resource for immigrant and other marginalized populations. Gunnison County's overall population is comprised of 15% primarily Spanish speaking individuals. That group makes up nearly 50% of all Pantry recipients.

Finally, the Pantry stands as a critical safety net to the most vulnerable of local populations: children, the elderly, and disabled community members. Last year the Pantry served 579 children and 276 adults over the age of 60.

It's clear that GFCP wouldn't be where it is now without Gunnison County's generous support over the years. The funding it supplied for our new facility in 2022 and its continued support of our operating expenses is part of the reason GFCP has been able to meet the recent increase in need. The Pantry looks forward to continued partnership with the County in the coming months and years.

**3. Provide information about what results you will provide for the amount requested, and how you will measure those results. Please address how these results relate to existing County services.**

The Pantry collects this data through a combination of intake paperwork, ongoing surveys and informal conversations with guests. It then uses the information to ensure it meets the set of three goals and eight objectives outlined in GCFP's strategic plan.

The Pantry continues to be guided by the goals and objectives as outlined in its 2022 Strategic Plan. Two of these goals measure the Pantry's effectiveness as it relates to the funds it is requesting from the County.

Goal 1 - Distribute food to everyone who requests assistance.

- Objective: Provide food assistance to over 1,000 unduplicated households by distributing food from the Gunnison Pantry three days a week, home deliveries twice a week, and the Mountaineer Marketplace.

Goal 2 - Reach populations which may need but may not seek food assistance.

- Objective: Implement outreach efforts to bridge the gap between bounty and poverty by navigating barriers of stigma and access, empowering neighbors to help neighbors, and testing strategies for distributing nutritious food in a safe, cost effective and equitable way.

On a monthly basis, GCFP staff report the organization's progress on the goals and objectives to the GCFP Board of Directors. Pantry staff and board members use the progress reports to measure the success of Pantry programs and outreach over time. In addition to these qualitative measures, GCFP staff intentionally connects with related County offices and community organizations to solicit feedback and suggestions related to the Pantry's overall impact on the community. This ongoing dialogue has proven invaluable in ensuring that the Pantry is addressing the ever-evolving needs of the community.

Finally, GCFP partners with the County in its efforts to promote optimal community health and wellbeing. While Gunnison County Department of Health and Human Services is limited by federal- and state-mandated eligibility requirements, GCFP does not require proof of citizenship, residency, income, or identification to provide food assistance. GCFP's low-barrier and culturally relevant services help bridge gaps within Gunnison County, so every resident has the resources needed to thrive.

The Pantry's ability to act as a safety net for the Community is more important now than ever as federal subsidies and social programs are removed or decreased.

**GUNNISON COUNTRY FOOD PANTRY**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**CONTENTS**

	<u>Page</u>
Independent Accountants' Review Report	1
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7



June 17, 2025

Independent Accountants' Review Report

Board of Directors  
Gunnison Country Food Pantry  
Gunnison, Colorado

We have reviewed the accompanying statements of **Gunnison Country Food Pantry** (a Colorado nonprofit corporation), which comprise the statements of financial position as of December 31, 2024 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

***Accountants' Responsibility***

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Gunnison Country Food Pantry and meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our review.

**Accountants' Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements for the year ended December 31, 2024, in order for them to be in accordance with accounting principles generally accepted in the United States of America.

***Report on 2023 Financial Statements***

The financial statements for the year ended June 30, 2024, were audited by us and we expressed an unmodified opinion on them in our report dated July 18, 2024, but we have not performed any audit procedures since that date.

***Report on Summarized Comparative Information***

We previously audited Gunnison Country Food Pantry's 2023 financial statements, and we expressed an unmodified opinion on those financial statements in our report dated July 18, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Taylor Roth and Company PLLC*

TAYLOR, ROTH AND COMPANY, PLLC  
CERTIFIED PUBLIC ACCOUNTANTS  
DENVER, COLORADO

**GUNNISON COUNTRY FOOD PANTRY**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2024**  
**(WITH COMPARATIVE TOTALS FOR 2023)**

	<u>Reviewed</u> 2024	<u>Audited</u> 2023
<u>Assets</u>		
Cash and cash equivalents	\$ 565,886	\$ 673,775
Grants and contracts receivable	48,910	63,637
Donations receivable (Note 4)	113,500	156,523
Prepaid expenses	896	1,393
Inventory (Note 5)	11,700	11,700
Investments (Note 6)	301,780	-
Beneficial interest in assets held by others (Note 7)	55,763	25,768
Property and equipment (Note 8)	<u>1,144,066</u>	<u>1,170,443</u>
Total assets	<u>\$ 2,242,501</u>	<u>\$ 2,103,239</u>
 <u>Liabilities and net assets</u>		
Accounts payable	\$ 399	\$ 9,121
Payroll liabilities	21,174	19,026
Property taxes payable	-	2,172
Tenant deposits	1,500	1,500
Notes payable (Note 9)	<u>437,352</u>	<u>448,217</u>
Liabilities	<u>460,425</u>	<u>480,036</u>
 Net assets		
Undesignated	1,224,141	957,864
Board designated operating reserve	300,000	225,000
Board designated building reserve	<u>200,000</u>	<u>255,408</u>
	1,724,141	1,438,272
 With donor restrictions		
Purpose restrictions (Note 10)	2,172	159,163
Endowment (Note 7)	<u>55,763</u>	<u>25,768</u>
Total net assets	<u>1,782,076</u>	<u>1,623,203</u>
Total liabilities and net assets	<u>\$ 2,242,501</u>	<u>\$ 2,103,239</u>

See accompanying notes and independent accountants' review report

**GUNNISON COUNTRY FOOD PANTRY**

STATEMENT OF ACTIVITIES

DECEMBER 31, 2024

(WITH COMPARATIVE TOTALS FOR 2023)

	Reviewed 2024			Audited 2023	
	Without Donor Restrictions	With Donor Restrictions	Endowment	Total	Total
<u>Revenue and other support</u>					
Government awards and contracts	\$ 289,232	\$ 63,677	\$ -	\$ 352,909	\$ 259,818
Individuals and board contributions	175,037	2,398	-	177,435	187,814
Foundations	144,656	5,250	-	149,906	71,546
Community organizations	42,648	25,800	-	68,448	86,532
Project contributions	-	49,550	-	49,550	296,013
Investment income	17,164	-	5,995	23,159	4,885
Special event income	19,317	-	-	19,317	22,971
Less direct event expenses	(1,095)	-	-	(1,095)	(2,725)
Businesses and corporations	7,965	-	-	7,965	11,000
Expiration of building option	-	-	-	-	12,105
Rental income	-	-	-	-	2,500
Other	11,268	-	-	11,268	42
In-kind (Note 11)	526,666	-	-	526,666	344,849
Net assets released from restrictions (Note 12)	303,666	(303,666)	-	-	-
<b>Total revenue and other support</b>	<b>1,536,524</b>	<b>(156,991)</b>	<b>5,995</b>	<b>1,385,528</b>	<b>1,297,350</b>
<u>Expense</u>					
Undesignated	1,041,305	-	-	1,041,305	738,896
Supporting services					
Management and general	131,547	-	-	131,547	105,909
Fundraising	53,803	-	-	53,803	37,850
<b>Total expense</b>	<b>1,226,655</b>	<b>-</b>	<b>-</b>	<b>1,226,655</b>	<b>882,655</b>
Change in net assets	309,869	(156,991)	5,995	158,873	414,695
Transfer to endowment	(24,000)	-	24,000	-	-
Net assets, beginning of year	1,438,272	159,163	25,768	1,623,203	1,208,508
Net assets, end of year	<u>\$1,724,141</u>	<u>\$ 2,172</u>	<u>\$ 55,763</u>	<u>\$1,782,076</u>	<u>\$ 1,623,203</u>

See accompanying notes and independent accountants' review report

**GUNNISON COUNTRY FOOD PANTRY**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**DECEMBER 31, 2024**  
**(WITH COMPARATIVE TOTALS FOR 2023)**

	Reviewed 2024			Audited 2023	
	<u>Supporting Services</u>				
	Program	Management and General	Fund- raising	Total	Total
Salaries	\$ 153,577	\$ 47,254	\$ 35,441	\$ 236,272	\$ 186,728
Payroll taxes and benefits	22,115	6,805	5,103	34,023	20,350
Recipient food assistance	639,803	-	-	639,803	430,634
Occupancy	28,128	3,215	803	32,146	33,106
Outreach	23,389	4,525	-	27,914	9,200
Website design and maintenance	8,089	8,089	8,088	24,266	1,085
Interest expense	-	18,050	-	18,050	19,935
Membership dues and subscriptions	14,709	1,634	-	16,343	14,170
Training and development	-	11,671	-	11,671	2,486
Professional services	-	11,203	-	11,203	8,653
Operating supplies	9,749	-	-	9,749	4,482
Property taxes	-	7,909	-	7,909	13,303
Travel	6,224	1,556	-	7,780	1,879
Insurance	-	7,339	-	7,339	7,164
Fund development	-	-	3,810	3,810	4,454
Telephone and internet	2,216	633	317	3,166	3,630
Volunteer program	1,156	1,155	-	2,311	5,938
Undesignated	-	-	1,095	1,095	2,725
Bank fees	-	312	208	520	1,329
All other	698	197	33	928	3,541
	909,853	131,547	54,898	1,096,298	774,792
Depreciation	131,452	-	-	131,452	110,588
Total expenses	1,041,305	131,547	54,898	1,227,750	885,380
Less expenses included with revenues on the Statement of Activities					
Cost of direct benefit to donors	-	-	(1,095)	(1,095)	(2,725)
Net expense	<u>\$1,041,305</u>	<u>\$ 131,547</u>	<u>\$ 53,803</u>	<u>\$ 1,226,655</u>	<u>\$ 882,655</u>

See accompanying notes and independent accountants' review report

**GUNNISON COUNTRY FOOD PANTRY**  
**STATEMENT OF CASH FLOWS**  
**DECEMBER 31, 2024**  
**(WITH COMPARATIVE TOTALS FOR 2023)**

	<u>Reviewed</u> 2024	<u>Audited</u> 2023
<u>Cash flows from operating activities</u>		
Change in net assets	\$ 158,873	\$ 414,695
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation expense	131,452	110,588
Endowment (gains) losses	(5,117)	(3,527)
<u>Changes in operating assets and liabilities</u>		
(Increase)decrease in donations receivable	43,023	(153,223)
(Increase)decrease in grants and contracts receivable	14,727	(31,637)
(Increase)decrease in prepaid expenses	497	2,490
(Increase)decrease in inventory	-	14,489
(Decrease)increase in accounts payable	(8,722)	989
(Decrease)increase in payroll accruals	2,148	4,333
(Decrease)increase in property taxes payable	(2,172)	-
Net cash provided(used) by operating activities	<u>334,709</u>	<u>359,197</u>
<u>Cash flows from investing activities</u>		
(Purchases) of fixed assets	(105,075)	(136,548)
(Reinvestment) of endowment earnings	(878)	(489)
(Purchases) of endowment investments	(24,000)	-
(Reinvestment) of interest income	(1,780)	-
Undesignated	(300,000)	-
Net cash provided(used) by investing activities	<u>(431,733)</u>	<u>(137,037)</u>
<u>Cash flows from financing activities</u>		
(Repayment)borrowing on notes payable	(10,865)	(12,508)
Net increase in cash and cash equivalents	<u>(107,889)</u>	<u>209,652</u>
Cash and cash equivalents, beginning of year	<u>673,775</u>	<u>464,123</u>
Cash and cash equivalents, end of year	<u>\$ 565,886</u>	<u>\$ 673,775</u>
<u>Supplemental disclosure of information:</u>		
Interest paid during the year	<u>\$ 18,050</u>	<u>\$ 19,935</u>

See accompanying notes and independent accountants' review report

**GUNNISON COUNTRY FOOD PANTRY**  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - NATURE OF ACTIVITIES

In 2006, Gunnison Country Food Pantry (the Organization) registered with the State of Colorado as a 501(c)3 nonprofit administered by a Board of Directors. Its mission is to serve those in need in Gunnison County by providing food assistance in a confidential and supportive environment. Food is donated by Care and Share Food Bank for Southern Colorado, local vendors and distributors participating in the Feeding America program, and members of the community. Monetary donations are received from individuals and small businesses, faith based and civic organizations, corporate businesses, government entities and foundations. Food assistance is distributed through four programs: Open Hours, Food for Adults 60+, Food for Children, and Outreach Efforts. The Organization is primarily supported by in-kind donations, government awards and contracts and individual and board contributions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES

1. Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

2. Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to two classes of net assets:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

**Net assets with donor restrictions:** Net assets that are subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated that the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulation regarding how long the contributed asset must be used are recorded net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES (Continued)

3. Cash and Cash Equivalents

The Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents unless held in the investment portfolio.

4. Revenue and Revenue Recognition

The Organization recognizes contributions when cash, securities and other assets; an unconditional promise to give; or a notification of a beneficial interest is received; conditional promises to give with a measurable performance barrier and a right of return are not recognized until the conditions on which they depend have been met.

5. Capitalization and Depreciation

The Organization follows a practice of capitalizing all expenditures for furniture and equipment in excess of \$2,500. The fair value of donated assets is similarly capitalized. Depreciation of furniture and equipment is provided over the estimated useful lives of the respective assets on a straight-line basis.

6. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

7. Income Taxes

The Organization has received an Internal Revenue Service exemption from federal income taxes under Section 501(c)(3). Accordingly, no provision or liability for income taxes has been provided in the accompanying financial statements.

8. Functional Reporting of Expenses

For the year ended December 31, 2024, the costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The allocations are determined by management on a rational and systematic basis. Salaries and benefits are allocated on a time and effort basis. All other expenses are allocated based on the program benefitted.

9. Summarized Prior-Year Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2023, from which the information was derived.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES (Concluded)

10. Fair Value Measurements

The Organization follows the provisions of the Fair Value Measurements and Disclosures Topic of FASB ASC, which require use of a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three levels: quoted market prices in active markets for identical assets and liabilities (Level 1); inputs other than quoted market prices that are observable for the asset or liability, either directly or indirectly (Level 2); and unobservable inputs for the asset or liability (Level 3).

11. Subsequent Events

Management has evaluated subsequent events through June 17, 2025, the date the financial statements were available to be issued.

NOTE 3 - AVAILABILITY AND LIQUIDITY

The following represents Gunnison Country Food Pantry's financial assets at December 31, 2024:

<u>Financial assets at year-end</u>	<u>Amount</u>
Cash and cash equivalents	\$ 565,886
Donations, contracts and awards receivable	162,410
Investments	301,780
Beneficial interest in assets held by others	<u>55,763</u>
	1,085,839
Less: amounts not available for general expenditures	
Within one year due to:	
2026 donations receivable	(50,000)
Endowment	<u>(55,763)</u>
	(105,763)
Financial assets available to meet cash needs for general expenditures within one year:	<u>\$ 980,076</u>

The Organization's goal is generally to maintain financial assets to meet six months of operating expenses. At year-end, the Organization held financial assets to meet approximately nine months of operating expenses. Management considers donor restricted contributions that will be used within one year as part of its ordinary operations, as being available for general expenditures.

NOTE 4 - DONATIONS RECEIVABLE

At year-end, donations receivable consists of promises to give from individuals, and other organizations. Management has evaluated these receivables and does not believe that an allowance for doubtful accounts is needed. Management also feels that any present value discount would be immaterial to these financial statements. Management expects payments to be received on these grants as follows:

<u>Year</u>	<u>Amount</u>
2025	\$ 63,500
2026	<u>50,000</u>
Total	<u>\$ 113,500</u>

NOTE 5 - INVENTORY

At year-end, inventory held for distribution to the community, at its estimated fair value, consisted of:

<u>Description</u>	<u>Amount</u>
Food	<u>\$ 11,700</u>

NOTE 6 - INVESTMENTS

At year-end, investments consist of a 7 month and a 13 month certificate of deposit. Interest rates are 4.00% and 4.59% on these two certificates of deposit. During the year, the Organization earned \$17,164 in interest on these investments and its operating cash balances.

NOTE 7 - BENEFICIAL INTEREST IN FUNDS HELD BY OTHERS - ENDOWMENT

The Organization has established an endowment fund with the Community Foundation of the Gunnison Valley by contributing its own funds and donor restricted funds into the endowment. When the assets were transferred, the Organization granted variance power to the Foundation. The fair value of this Fund at year-end was \$55,763. Distributions from the Fund shall be limited to the Fund's distributable amount as determined by the Foundation's spending policy. Distributions will be paid and distributed at such times as the Foundation and the Organization may from time to time agree.

At year-end, investment activity and income (Level 3 inputs) are as follows:

<u>Description</u>	<u>Amount</u>
Balance, beginning of year	\$ 25,768
Additions	<u>24,000</u>
Interest and dividends	878
Unrealized and realized gains	5,478
Management fees	<u>(361)</u>
Net investment return	<u>5,995</u>
Balance, end of year	<u>\$ 55,763</u>

NOTE 8 - PROPERTY AND EQUIPMENT

At year-end, property and equipment consist of:

<u>Description</u>	<u>Amount</u>
Land	\$ 120,000
Building improvements	778,414
Building	481,493
Vehicles	42,331
Equipment	<u>37,082</u>
Total	1,459,320
Less: accumulated depreciation	<u>(315,254)</u>
Net property and equipment	<u>\$ 1,144,066</u>

Depreciation expense for the year was \$131,452.

NOTE 9 - NOTES PAYABLE

On February 14, 2022, the Organization borrowed \$470,000 at a fixed rate of 4.00% from a local bank to purchase and renovate a building to eventually house the program and office space and rent out a portion of the building to other tenants. Principal and interest payments of \$2,495.61 began on March 24, 2022, and continue until January 14, 2032, at which time a balloon payment of \$338,584 will be due. As of December 31, 2024, the outstanding balance on this loan is \$437,352.

The following is a schedule of principal maturities on the note:

<u>Year</u>	<u>Amount</u>
2025	\$ 12,441
2026	12,955
2027	13,490
2028	14,002
2029 and after	<u>384,464</u>
Total	<u>\$ 437,352</u>

NOTE 10 - NET ASSETS WITH DONOR RESTRICTIONS

At year-end net assets with donor restrictions were available for the following program purposes:

<u>Description</u>	<u>Amount</u>
Community gatherings	\$ 1,172
Staff wellness	<u>1,000</u>
Total	<u>\$ 2,172</u>

NOTE 11 - IN-KIND CONTRIBUTIONS

The fair value of donated services included as contributions in the financial statements and the corresponding program expenses for the year consist of:

<u>Description</u>	<u>Utilization in Programs/Activities</u>	<u>Donor Restrictions</u>	<u>Revenue Recognized</u>
Donated food (valued at \$1.90 lb.)	Programs	None	\$ 440,167
Community services	Programs	None	72,018
Local grant	Program	None	<u>10,329</u>
Donated building improvements	Programs	None	<u>4,152</u>
Total			<u>\$ 526,666</u>

The value of donated community services, building improvements, and local grant were based on their estimated fair value.

No amounts have been reflected in the financial statements for donated services not requiring specific expertise. During the year volunteers donated 8,315 hours of service to help in the food bank operations. Management estimates that these services had a value of approximately \$237,310.

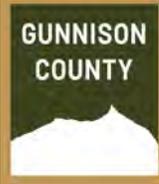
NOTE 12 - NET ASSETS RELEASED FROM DONOR RESTRICTIONS

During the year, net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes:

<u>Description</u>	<u>Amount</u>
Building purchase and renovation	\$ 199,550
Food distribution	63,677
Food for children	18,437
Outreach food	8,400
Community gatherings	5,210
Facility	3,850
Food for adults 60 and older	2,500
Mountaineer marketplace	1,637
Staff wellness	<u>405</u>
Total	<u>\$ 303,666</u>

NOTE 13 - CONCENTRATION OF CREDIT RISK

The Organization places all of its cash with four financial institutions. Amounts in excess of \$250,000 are not insured by the FDIC or related entity. At year-end, the Organization's uninsured balance at these one financial institutions was about \$281,925. Management has evaluated its banking needs and the strength of these financial institutions and feels it is in the best long-term interest of the organization to continue its existing banking relationships.



# Community Based Organization 2026

## Charges for Service Application



Organization Information	Guidelines										
Organization Name: <b>Gunnison Valley Health Foundation</b> Address 1: <b>711 N Taylor Street</b> Address 2: _____ City: <b>Gunnison</b> State: <b>CO</b> Zip: <b>81230</b> Telephone Number: <b>970-642-8400</b> Email Address: <b>jbirnie@gvh-colorado.org</b> Contact Person(s): <b>Jennifer Birnie, VP of Community Health</b>	<p style="text-align: center;"><b>Please attach the following documents to this application:</b></p> A) Names and addresses of all Board members including designation of officers B) Budget detail for 2025 with reasonable detail for income and expenses for the agency as a whole (if you are requesting funding for a specific event or project, please provide the event or project budget as well) C) 2025 Funding Report D) Copy of most recent audited/reviewed financial statements  <p style="text-align: center;"><b>Submit completed application to:</b></p> <table border="0"> <tr> <td>Electronic Submittal:</td> <td>Mailed Submittal:</td> </tr> <tr> <td>Adobe PDF Format</td> <td>Gunnison County Finance</td> </tr> <tr> <td>Lupita Halligan, Senior Accountant</td> <td>Attn: Lupita Halligan</td> </tr> <tr> <td>LHalligan@gunnisoncounty.org</td> <td>200 E Virginia Ave</td> </tr> <tr> <td></td> <td>Gunnison, CO 81230</td> </tr> </table>	Electronic Submittal:	Mailed Submittal:	Adobe PDF Format	Gunnison County Finance	Lupita Halligan, Senior Accountant	Attn: Lupita Halligan	LHalligan@gunnisoncounty.org	200 E Virginia Ave		Gunnison, CO 81230
Electronic Submittal:	Mailed Submittal:										
Adobe PDF Format	Gunnison County Finance										
Lupita Halligan, Senior Accountant	Attn: Lupita Halligan										
LHalligan@gunnisoncounty.org	200 E Virginia Ave										
	Gunnison, CO 81230										

**\*\*SUBMITTAL DEADLINE: OCTOBER 24, 2025\*\***

1. What is the amount of County funds requested? Please keep your request below \$12,000.

**\$11,500**

2. Provide specific information regarding what the County funds will be used for.

Funding from Gunnison County will be put into action at Gunnison Valley Health (GVH) bolstering behavioral health services to support mental health across the Gunnison Valley. GVH continues to grow and improve its Behavioral Health Department in response to our community needs.

In 2024 our valley endured the highest number of suicide deaths ever recorded. Twelve neighbors were lost, which is roughly 70 per 100,000 residents of our community in a single year. Ten were men. Seven of the twelve were age 55 or older, a group that too often carries silent burdens and faces persistent stigma around seeking help.

That painful year sits within a longer pattern. Our county faces a multiyear suicide rate of 69.35 per 100,000, more than three times Colorado's 21.93 per 100,000. At the same time, our Emergency Department saw a 12% rise in mental health and substance use presentations. It is clear that the community continues to struggle and requires the support of behavioral health professionals. Navigating the various systems to obtain timely care can be incredibly challenging, especially for individuals facing language barriers, financial difficulties, housing and food insecurity, and employment issues. Funding from the Gunnison County will help us meet people earlier, faster, and with care that fits our community.

In 2024 GVH Behavioral Health became licensed with the state Behavioral Health Administration (BHA), added Integrated Behavioral Health Care to the Family Medicine Clinic, and expanded the Bilingual Patient Navigator position to include behavioral health referrals for Spanish-speaking patients. Over the past 5 years GVH Behavioral Health has expanded services to the north valley, increased the Peer Support Specialist Program, added of the Mobile Crisis Team, added Jail Based Services, and lead the implementation of the school-based therapy program demonstrating GVH's strong commitment to developing an effective and comprehensive scope of services for all ages and demographics in our community. Financial support is requested to fund the services of the Gunnison Valley Health Behavioral Health department.

The GVH Behavioral Health Department currently includes the following services:

- Four mobile crisis clinicians provide 24/7 coverage for immediate response in Gunnison and Hinsdale Counties. We continue to be the leading provider in the state of Colorado for response time to scene. GVH contract with State of Colorado now requires a paired response with a Peer Support Specialist so we have hired four additional peers to meet this need
- Six peer support specialists are available to provide services valley wide. Peers are individuals with lived experience involving mental health and substance abuse challenges who offer immediate support and services 24/7 in the Emergency Room and the community.
- Four outpatient clinicians provide therapy sessions, evaluations and consultation to medical staff at various locations within the health system including the outpatient family medicine clinic and the clinic in Crested Butte.
- Embedded mental health clinician at the Primary Care Clinic in Gunnison
- GVH provides jail based services to inmates at the Gunnison County Jail and services include 40 hours/week of therapist and Psyc Nurse Practitioner time with inmates for individual sessions, group counseling, medication management and evaluations as needed.
- An agreement with the Gunnison Watershed School District provides school-based therapy services to all schools in the Gunnison Valley.
- An agreement with Western Colorado University provides a school-based therapy clinic on campus with two full time therapists, a peer support specialist and interns for students and faculty in need of mental health services

3. Provide information about what results you will provide for the amount requested, and how you will measure those results. Please address how these results relate to existing County services.

The goals of the GVH Behavioral Health Department include implementing an integrated care model that is focused on the physical and mental health of all patients, increasing accessibility to behavioral health services at all entry points of our health system, assessment of behavioral health needs and social determinants of health for all patients, and providing information regarding immediate resources.

Identified measures and metrics to track progress include:

- Annual number of mobile crisis calls
- Number of clients referred to the Medication Assisted Treatment (MAT) clinics in Gunnison and Crested Butte
- Continued reduction in emergency room admissions for patients needing help with an immediate mental health crisis
- Number of clients seen by a mobile crisis professional within 48 hours of a crisis incident
- Shorten the length of stay in the emergency room for psychiatric patients to less than 24 hours
- 30 day follow up services provided for all patient admitted to the Emergency Room for a behavioral health issue
- Complete social determinants of health screening for 75% of patients admitted to the emergency room, patient care unit, family birth center, and family medicine clinic.
- 90% of mothers receiving services through the Family Birth Center will be given a perinatal screening for depression and anxiety with positive results being reported to the local RAE (Regional Accountable Entities).
- Initiate the implementation of a Ketamine Clinic in Crested Butte to treat community members suffering from major depressive disorder

Gunnison Valley Health continues to work closely with the Gunnison County Department of Health and Human Services as they provide protection and support services to families of Gunnison and Hinsdale counties. Additionally, there is direct alignment between the work of the Juvenile Services Department and Gunnison Valley Health for prevention and intervention services to youth and their families. Together, we work to support individuals and families to be active and healthy members of the community.



# GUNNISON VALLEY HEALTH FOUNDATION

## Foundation Board of Directors 2024

Name	Address	Classification	Committee		Start Year	3 year Expire	6 year expire
Carol Ann May	Crested Butte	Community Board Member	Development	Chairman	2021	2024	2027
Steve Ogden	Gunnison	Community Board Member	Finance & Development	Vice Chair	2021	2024	2027
Megan Mensing	Gunnison	Hospital Board Member	Events	Secretary	2020	2023	2026
Alisa Corey	Gunnison	Community Board Member	Finance	Treasurer	2017	2025	
John Tarr	Gunnison	Emeritus Board Member	Development	Emeritus	2009		
Martina Walton	Crested Butte	Community Board Member	Development		2020	2023	2026
Sarah Otero	Crested Butte	Community Board Member	Finance, Development		2022	2025	2028
Laura Calvin	Crested Butte	Community Board Member	Events		2020	2023	2026
Don Haver	Crested Butte	Board of Trustee Rep	Events		2023	2026	2029
Annie Amrich	Gunnison	Community Board Member	Events	Events Chair	2022	2025	2028
Jack Blake	Crested Butte	Community Board Member	Development	Development Chair	2022	2025	2028
Linda Benkwith	Crested Butte	Community Board Member	Events		2023	2026	2029
Bill Sullivan	Gunnison	Community Board Member	Finance	Finance Chair	2023	2026	2029
Doris Altman	Mt. Crested Butte	Community Board Member	Events		2022	2025	2028
Jason Amrich	Gunnison	GVH Board Member		CEO	2021		
Angela Kobel	Gunnison	GVH Board Member		CFO	2023		
Stephanie Porter	Gunnison	GVH Board Member		CMO	2023		
Tim Neyman	Gunnison	TETWP Representative	Finance		2023		
Kathy Barnhart	Crested Butte	Gala Representative	Gala		2023		
Kathy MacAllister	Gunnison	Community Board Member	Events		2023	2026	2029

## Foundation Staff

Tammy Scott	711 N. Taylor St. Gunnison, CO 81230	Foundation Coordinator	All
Jennifer Birnie	711 N. Taylor St. Gunnison, CO 81230	Executive Coordinator	All
Carlie Kenton	711 N. Taylor St. Gunnison, CO 81230	Development Coordinator	Select

\*Each Director shall be elected for a three-year term of office. The elected Directors may serve up to (2) successive terms of (3) years.

## **Gunnison Valley Health 2025 Behavioral Health Department budget**

<b><u>Income</u></b>	<b><u>Budget</u></b>
Grants/Foundation Support	400,000
Rocky Mountain mobile crisis contract	360,000
JBBS contract	172,000
Western contract	160,945
Gunnison Watershed School District contract	105,000
Billing Income	956,919
<b>TOTAL</b>	<b>2,154,864</b>

<b><u>Expense</u></b>	<b><u>Budget</u></b>
Salaries, Wages and benefits	1,903,074
Dues and Memberships	10,000
Community Outreach	20,000
Contract Services	50,000
Supplies	25,000
Transportation-contracted service	15,000
Travel and education	20,000
Patient Support	30,000
Minor equipment	30,000
Other Expenses	30,000
<b>TOTAL</b>	<b>2,133,074</b>

# Sunnison Valley Health Foundation

## 2025 Board Approved Budget

### 2025 Budget

#### Income

<b>43300 Direct Public Grants</b>	
43310 Government Grants	300,000
43340 Nonprofit Organization Grants	500,000
<b>Total 43300 Direct Public Grants</b>	<b>\$ 800,000.00</b>
<b>43400 Direct Public Support</b>	
43450 Individ, Business Contributions	300,000
43455 High Peaks Contribution	12,000
43460 Legacies and Bequests	0
43480 Restricted EMS Donations	800,000
43490 Trek for Life/PYBO	20,000
<b>Total 43400 Direct Public Support</b>	<b>\$ 1,132,000.00</b>
<b>44600 Scholarship Fund</b>	<b>\$ 15,000.00</b>
<b>45000 Investments</b>	
45020 Dividends	50,000
45040 Interest Income	75,000
45060 Gain/Loss Investment	0
<b>Total 45000 Investments</b>	<b>\$ 125,000.00</b>
<b>49000 Special Events Income</b>	100,000
49010 Special Events Contributions	75,000
<b>Total 49000 Special Events Income</b>	<b>\$ 175,000.00</b>
<b>Total Income</b>	<b>\$ 2,247,000.00</b>
<b>Gross Profit</b>	<b>\$ 2,247,000.00</b>

#### Expenses

<b>62100 Contract Services</b>	
62150 Outside Contract Services	131,500
<b>Total 62100 Contract Services</b>	<b>\$ 131,500.00</b>
<b>62145 Merrill Lynch Advisory Fees</b>	25,000
<b>62700 Public Grants</b>	135,000
<b>63000 Scholarship Fund Expense</b>	10,000
<b>64000 Fundraising Expenses</b>	
64100 Capital Project Fundraising	0
64650 Trek for Life Expenses	15,000
64700 Special Events	110,000
<b>Total 64000 Fundraising Expenses</b>	<b>\$ 125,000.00</b>
<b>65000 Operations</b>	
65010 Education	2,000
65020 Postage, Mailing Service	1,000
65030 Printing and Copying	1,500
65040 Supplies	500

65110 Advertising Expenses	2,000
65125 Dues/Subscriptions	5,000
65130 Insurance - Liability, D and O	3,000
65140 Banking fees	5,000
65300 Travel and Meetings	2,500
65310 Conference, Convention, Meeting	0
<b>Total 65300 Travel and Meetings</b>	<b>\$ 2,500.00</b>
<b>Total 65000 Operations</b>	<b>\$ 22,500.00</b>
65100 Other Types of Expenses	
65150 Contributions to GVH	1,575,000
65155 Contributions to SCC	1,000
65156 Contr. to Hospice & PC	5,000
<b>Total 65155 Contributions to SCC</b>	<b>\$ 6,000.00</b>
65159 High Peaks Employee Club	15,000
65171 Community Outreach	50,000
<b>Total 65100 Other Types of Expenses</b>	<b>\$ 1,646,000.00</b>
65165 Nursing Scholarships	30,000
65330 Meals/Entertainment	1,000
67500 John Tarr Nursing Award	3,000
<b>Total Expenses</b>	<b>\$ 1,966,000.00</b>
<b>Net Operating Income</b>	<b>\$ 279,500.00</b>
<b>Net Income</b>	<b>\$ 279,500.00</b>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO**

**COMBINED FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**YEARS ENDED DECEMBER 31, 2024 AND 2023**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](https://CLAcconnect.com)

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
TABLE OF CONTENTS  
YEARS ENDED DECEMBER 31, 2024 AND 2023**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	<b>4</b>
<b>COMBINED FINANCIAL STATEMENTS</b>	
<b>COMBINED STATEMENTS OF NET POSITION</b>	<b>9</b>
<b>COMBINED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES     IN NET POSITION</b>	<b>11</b>
<b>COMBINED STATEMENTS OF CASH FLOWS</b>	<b>12</b>
<b>NOTES TO COMBINED FINANCIAL STATEMENTS</b>	<b>14</b>
<b>INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION</b>	<b>38</b>
<b>SUPPLEMENTARY INFORMATION</b>	
<b>COMBINING STATEMENTS OF NET POSITION</b>	<b>39</b>
<b>COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES     IN NET POSITION</b>	<b>43</b>
<b>COMBINING STATEMENTS OF CASH FLOWS</b>	<b>45</b>
<b>REQUIRED SUPPLEMENTAL INFORMATION</b>	
<b>COMBINED BUDGETED AND ACTUAL REVENUES AND EXPENSES</b>	<b>49</b>
<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>50</b>



## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Gunnison Valley Hospital and  
Gunnison Valley Health Senior Care Center  
Gunnison, Colorado

### **Report on the Audit of the Combined Financial Statements**

#### ***Opinion***

We have audited the accompanying combined financial statements of Gunnison Valley Hospital and Gunnison Valley Health Senior Care Center (the Organizations) (component units of Gunnison County, Colorado) and its blended component units (the Foundation and GVHCS), which comprise the combined statements of net position as of December 31, 2024 and 2023, and the related combined statements of revenues, expenses, and changes in net position, and cash flows for the years then ended, and the related notes to the combined financial statements.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Organizations as of December 31, 2024 and 2023, and the results of their operations, changes in their net position, and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (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 Auditors' Responsibilities for the Audit of the Combined Financial Statements section of our report. We are required to be independent of the Organizations and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Combined Financial Statements***

Management is responsible for the preparation and fair presentation of the combined financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combined financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organizations ability to continue as a going concern for one year after the date the combined financial statements are available to be issued.

***Auditors' Responsibilities for the Audit of the Combined Financial Statements***

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 and *Government Auditing Standards* 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 combined financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined 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 combined 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 Organizations' 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 combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organizations' 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.

Board of Trustees  
Gunnison Valley Hospital and  
Gunnison Valley Health Senior Care Center

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8 and the combined budgeted and actual revenues and expenses on page 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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 combined financial statements, and other knowledge we obtained during our audits of the basic combined 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2025 on our consideration of the Organizations' internal control over financial reporting and on our tests of 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 of the effectiveness of the Organizations' 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 Organizations' internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Denver, Colorado  
May 27, 2025

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEARS ENDED DECEMBER 31, 2024 AND 2023**

**INTRODUCTION**

This management's discussion and analysis of Gunnison Valley Hospital, Gunnison Valley Health Senior Care Center, Gunnison Valley Health Care Services, Alpine Surgery Center, and Gunnison Valley Health Foundation (collectively referred to as the Organizations) provides an overview of the Organizations' financial activities for the years ended December 31, 2024 and 2023. It should be read in conjunction with the accompanying combined financial statements of the Organizations, which begin on page 9.

**USING THIS ANNUAL REPORT**

The Organizations' combined financial statements consist of three statements: a combined statement of net position, a combined statement of revenues, expenses, and changes in net position, and a combined statement of cash flows. These statements provide information about the activities of the Organizations, including resources held by the Organizations but restricted for specific purposes by creditors, contributors, grantors or enabling legislation. All significant intercompany transactions have been eliminated. The Organizations are accounted for as business-type activities and present their combined financial statements using the economic resources measurement focus and the accrual basis of accounting.

**FINANCIAL HIGHLIGHTS**

- The Organizations cash and investments decreased in 2024 by \$7,787,394 or 13%, compared to a decrease of \$1,835,849 or 3%, in 2023.
- Patient and resident accounts receivable increased in 2024 by \$1,396,711 or 15%, compared to an increase of \$912,045 or 10%, in 2023.
- Long-term debt, excluding current portion, increased \$3,487,857 in 2024 compared to a decrease of \$1,128,704 in 2023.
- Net position increased \$1,866,842 in 2024 compared to an increase of \$3,545,013 in 2023.
- Net operating revenues increased by \$10,670,634, or 14%, in 2024, and \$7,410,096, or 11%, in 2023.
- Operating expenses increased by \$13,877,563 or 17%, in 2024, and \$6,775,672 or 9%, in 2023.
- Nonoperating revenues increased by \$1,409,934 in 2024 and \$3,804,010 in 2023.

**THE COMBINED STATEMENT OF NET POSITION AND COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**

One of the most important questions asked about any organization's finances is, "Is the organization as a whole better or worse off as a result of the year's activities?" The combined statement of net position and the combined statement of revenues, expenses, and changes in net position report information about the Organizations' resources and its activities in a way that helps answer this question. These statements include all restricted and unrestricted assets and all liabilities using the accrual basis of accounting. Using the accrual basis of accounting means that all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEARS ENDED DECEMBER 31, 2024 AND 2023**

**THE COMBINED STATEMENT OF NET POSITION AND COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED)**

These two statements report the Organizations' net position and changes in it. The Organizations' total net position—the difference between assets and liabilities—is one measure of the Organizations' financial health or financial position. Over time, increases or decreases in the Organizations' net position is an indicator of whether their financial health is improving or deteriorating. Other nonfinancial factors, such as changes in the Organizations' patient base, changes in legislation and regulations, measures of the quantity and quality of services provided to its patients, and local economic factors, should also be considered to assess the overall financial health of the Organizations.

**THE COMBINED STATEMENT OF CASH FLOWS**

The final required statement is the combined statement of cash flows. The statement reports cash receipts, cash payments, and net changes in cash and cash equivalents resulting from operations, noncapital financing activities, capital and related financing activities, and investing activities. It provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash and cash equivalents during the reporting period.

**THE ORGANIZATIONS' NET POSITION**

The Organizations' net position is the difference between its assets and liabilities reported in the combined statements of net position. The Organizations' net position increased \$1,866,842 (2%) in 2024 and increased \$3,545,013 (4%) in 2023 as shown in Table 1.

**TABLE 1: ASSETS, LIABILITIES, AND NET POSITION**

	2024	2023	2022
<b>ASSETS</b>			
Cash and Investments	\$ 7,061,862	\$ 7,151,992	\$ 8,163,157
Patient and Resident Accounts Receivable, Net	11,001,487	9,604,776	8,692,731
Supplies	3,068,132	2,842,045	2,534,027
Prepaid Expenses and Other	2,338,485	1,749,151	1,743,312
Capital Assets, Net	61,497,464	47,698,533	45,565,547
Noncurrent Cash and Investments	43,614,672	51,311,936	52,136,620
Other Noncurrent Assets	685,320	102,720	102,720
Total Assets	<u>\$ 129,267,422</u>	<u>\$ 120,461,153</u>	<u>\$ 118,938,114</u>
<b>LIABILITIES</b>			
Current Liabilities	\$ 12,354,678	\$ 8,903,108	\$ 9,796,378
Long-Term Debt	23,031,758	19,543,901	20,672,605
Total Liabilities	<u>35,386,436</u>	<u>28,447,009</u>	<u>30,468,983</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	34,517,859	26,428,642	24,384,683
Restricted Expendable	4,849,101	3,676,167	3,393,598
Restricted for Debt Service	517,135	1,026,334	3,095,558
Unrestricted	53,890,128	60,883,001	57,595,292
Minority Interest Held in Surgery Center	106,763	-	-
Total Net Position	<u>93,880,986</u>	<u>92,014,144</u>	<u>88,469,131</u>
Total Liabilities and Net Position	<u>\$ 129,267,422</u>	<u>\$ 120,461,153</u>	<u>\$ 118,938,114</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEARS ENDED DECEMBER 31, 2024 AND 2023**

**THE ORGANIZATIONS' ASSETS AND LIABILITIES**

The most noteworthy changes in 2024 to the Organizations' total assets was the increase in net capital assets of \$13,798,931 due to the Ambulance Building construction, purchase of the Alpine Surgery Center and Employee Housing buildings, MRI project and lastly, the implementation of the new Electronic Health Record, Epic. Regarding the increase in liabilities, the Organizations entered into a financing arrangement to fund capital assets and the implementation of the before mentioned Electronic Health Record, Epic, scheduled to go-live in May 2025.

The most noteworthy changes in 2023 to the Organizations' combined statement of net position was the increase in net capital assets of \$2,132,986. The Organizations continued to pay down both current and long-term liabilities during 2023.

**OPERATING RESULTS AND CHANGES IN ORGANIZATIONS' NET POSITION**

In 2024 and 2023, the Organizations' net position increased by \$1,866,842 and increased by \$3,545,013, respectively. See Table 2 for the operating results and changes in net position.

**TABLE 2: OPERATING RESULTS AND CHANGES IN NET POSITION**

	<u>2024</u>	<u>2023</u>	<u>2022</u>
<b>OPERATING REVENUES</b>			
Net Patient and Resident Service Revenues	\$ 84,491,120	\$ 74,991,549	\$ 68,368,521
Other Operating Revenues	3,749,570	2,578,507	1,791,439
Total Operating Revenues	<u>88,240,690</u>	<u>77,570,056</u>	<u>70,159,960</u>
<b>OPERATING EXPENSES</b>			
Salaries and Employee Benefits	51,452,872	44,542,169	41,273,463
Purchased Services and Professional Fees	16,494,951	12,427,192	12,339,045
Supplies and Other	21,702,496	19,235,023	15,867,992
Depreciation and Amortization	5,396,534	4,964,906	4,913,118
Total Operating Expenses	<u>95,046,853</u>	<u>81,169,290</u>	<u>74,393,618</u>
<b>OPERATING LOSS</b>	(6,806,163)	(3,599,234)	(4,233,658)
<b>NONOPERATING REVENUES AND EXPENSES</b>			
Property Taxes	1,032,514	979,841	879,169
Investment Income (Loss)	2,558,490	2,777,874	(1,096,321)
Interest Expense	(1,036,175)	(581,100)	(602,678)
Other Nonoperating Revenues and Expenses, Net	5,999,352	3,967,632	4,160,067
Net Nonoperating Revenues	<u>8,554,181</u>	<u>7,144,247</u>	<u>3,340,237</u>
<b>MINORITY INTEREST ASSUMED IN PURCHASE OF SURGERY CENTER</b>	118,824	-	-
<b>INCREASE (DECREASE) IN NET POSITION</b>	<u>\$ 1,866,842</u>	<u>\$ 3,545,013</u>	<u>\$ (893,421)</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEARS ENDED DECEMBER 31, 2024 AND 2023**

**OPERATING REVENUES AND EXPENSES**

Net patient and resident service revenue of \$84 million in 2024 represented a 12.7% increase over 2023 resulting mainly from increased outpatient visits from the expansion of our orthopedic services through the acquisition of three orthopedic practices located in Gunnison, Crested Butte, Telluride and the accompanying Surgery Center, in addition to the expansion of our Family Medicine offerings through the acquisition of the Gunnison Valley Family Physicians. Salaries and employee benefits increased in 2024 by approximately \$6,911,000 or 16%, as a result of additional physicians and employees added as a result of the above mentioned service offerings in addition to the annual rate increases. Purchased services and professional fees increased mainly from expanded outsourcing assistance in the Revenue Cycle area and consulting for beforementioned acquisitions. Supplies and other expenses increased \$6.5 million or 20.6%, as a result of increased infusion volumes and additional expanded services.

The provision for bad debt in 2024 increased from 2023 by 22% resulting from increased patient liability. It is important to note that the allowance for uncollectible accounts, inclusive of bad debt reserve, was \$8.1 million and \$6.2 million for 2024 and 2023, respectively. The changes in the allowance for uncollectible accounts are a direct result of increases in patient balances after third-party payers process claims.

Net patient and resident service revenue of \$75 million in 2023 represented a 9.7% decrease over 2022 due to decreased volumes. Salaries and employee benefits increased in 2023 by approximately \$3,269,000 or 8%, as a result of additional physicians and employees added during 2023 along with wage rate increases. Purchased services and professional fees, supplies and other expenses increased \$3.5 million or 12.2%, as a result of increased patient revenues and inflationary pressures.

The provision for bad debt in 2023 increased from 2022 by 25%. It is important to note that the allowance for uncollectible accounts, inclusive of bad debt reserve, was \$6.2 million and \$4.8 million for 2023 and 2022, respectively.

The first component of the overall change in the Organizations' net position is its operating results, which is the difference between the operating net patient and resident service revenue and the expenses incurred to perform those services. In 2024, the Organizations reported an operating loss of \$6,806,163 compared to an operating loss of \$3,599,234 in 2023. The increase in the loss for 2024 resulted from the acquisition of the Gunnison Valley Family Physicians and increased depreciation resulting from capital purchases. The Organizations' management and staff have worked together to ensure improved and expanded access to quality patient care while keeping rates to patients competitive with other hospitals, controlling expenses, implementing a new Electronic Health Record, and maintaining a strong financial position through investments, tax revenues, and grants and contributions.

The Organizations have policies established regarding requesting initial deposits or payments for services provided, based on the expectation that bad debts and long-term accounts receivable will decline, resulting in increased collections and decreased allowances. Further, the Organizations have a financial assistance policy in place based on the federal poverty guidelines to ensure access to care to our uninsured and underinsured patients.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEARS ENDED DECEMBER 31, 2024 AND 2023**

**NONOPERATING REVENUES AND EXPENSES**

Nonoperating revenues and expenses consist primarily of property tax revenue, investment income, interest expense, and noncapital grants and contributions. Property tax revenues from the county increased 5.4% in 2024 and 11.5% 2023. Revenues from investments decreased by 8% for 2024 compared to an increase of 353% for 2023, due to the changing economic climate and lower cash reserves. Interest expense increased by 78% in 2024 due to an increase in lease liabilities. Noncapital grants and contributions increased in 2024 as a result of increased grants received.

**THE ORGANIZATIONS' CASH FLOWS**

The changes in the Organizations' cash flows are consistent with changes in operating gain and nonoperating revenues and expenses, as discussed earlier.

**CAPITAL ASSETS, NET**

The Organizations' capital assets, net of accumulated depreciation, increased from \$47,698,533 in 2023 to \$61,497,464 in 2024, as detailed in Note 6 to the combined financial statements. During 2024 and 2023, the Organizations added capital assets of \$19,325,788 and \$7,097,892, respectively.

**LONG-TERM DEBT**

At December 31, 2024 and 2023, the Organizations had long-term debt (including current portion) of \$26,446,436 and \$21,269,891, respectively. The Organizations long-term debt increased in fiscal year 2024 due to entering into finance leases for equipment and real estate. The Organizations continue to make the principal payments on outstanding debt as they become due.

**OTHER ECONOMIC FACTORS**

The Hospital, Alpine Surgery Center, and the Senior Care Center operate in rural Colorado in Gunnison County. These are predominantly ranching communities, but are also resort destinations, which generally rely on tourism. As a result, communities can be impacted by national economic and environmental trends.

**CONTACTING THE ORGANIZATIONS' FINANCIAL MANAGEMENT**

This financial report is designed to provide our patients, suppliers, taxpayers, investors, and creditors with a general overview of the Organizations' finances and to show the Organizations' accountability for the money they receive. Questions about this report and requests for additional financial information should be directed to Gunnison Valley Health's Executive Office by telephoning (970) 641-1456.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINED STATEMENTS OF NET POSITION  
DECEMBER 31, 2024 AND 2023**

	2024	2023
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 5,164,883	\$ 5,044,449
Restricted Cash	686,979	932,543
Current Portion of Noncurrent Cash and Investments	1,210,000	1,175,000
Patient and Resident Accounts Receivable, Net	11,001,487	9,604,776
Supplies	3,068,132	2,842,045
Prepaid Expenses and Other	2,338,485	1,749,151
Total Current Assets	23,469,966	21,347,964
<b>NONCURRENT CASH AND INVESTMENTS</b>		
Restricted Investments by Donors	4,849,101	3,676,167
Held by Trustee for Debt Service	517,135	1,026,334
Internally Designated	39,458,436	47,784,435
Total	44,824,672	52,486,936
Less: Amount Required to Meet Current Obligations	(1,210,000)	(1,175,000)
Total Noncurrent Cash and Investments	43,614,672	51,311,936
<b>CAPITAL ASSETS, NET</b>	61,497,464	47,698,533
<b>OTHER ASSETS</b>		
Goodwill, Net	582,600	-
Investment Held at Cost	102,720	102,720
Total Other Assets	685,320	102,720
Total Assets	\$ 129,267,422	\$ 120,461,153

See accompanying Notes to Combined Financial Statements.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINED STATEMENTS OF NET POSITION (CONTINUED)  
DECEMBER 31, 2024 AND 2023**

<b>LIABILITIES AND NET POSITION</b>	<u>2024</u>	<u>2023</u>
<b>CURRENT LIABILITIES</b>		
Current Maturities of Long-Term Debt	\$ 1,210,000	\$ 1,175,000
Current Maturities of Finance Lease Obligations	2,098,193	488,228
Current Maturities of SBITA	106,485	62,762
Accounts Payable	3,711,693	2,581,011
Accrued Expenses and Other Current Liabilities	4,498,925	3,708,401
Estimated Amounts Due to Third-Party Payors	729,382	887,706
Total Current Liabilities	<u>12,354,678</u>	<u>8,903,108</u>
<b>LONG-TERM LIABILITIES</b>		
Long-Term Debt, Net of Current Maturities	17,260,000	18,470,000
Finance Lease Obligations, Net of Current Maturities	5,630,546	1,010,375
SBITA, Net of Current Maturities	141,212	63,526
Total Long-Term Liabilities	<u>23,031,758</u>	<u>19,543,901</u>
Total Liabilities	35,386,436	28,447,009
<b>NET POSITION</b>		
Net Investment in Capital Assets	34,517,859	26,428,642
Restricted Expendable	4,849,101	3,676,167
Restricted for Debt Service	517,135	1,026,334
Unrestricted	53,890,128	60,883,001
Minority Interest Held in Surgery Center	106,763	-
Total Net Position	<u>93,880,986</u>	<u>92,014,144</u>
Total Liabilities and Net Position	<u>\$ 129,267,422</u>	<u>\$ 120,461,153</u>

See accompanying Notes to Combined Financial Statements.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
<b>OPERATING REVENUES</b>		
Net Patient Service Revenue (Net of Provision for Bad Debts of Approximately \$4,978,000 in 2024 and \$4,096,000 in 2023)	\$ 79,624,341	\$ 69,706,883
Net Resident Service Revenue	4,866,779	5,284,666
Other Operating Revenue	3,749,570	2,578,507
Total Operating Revenues	88,240,690	77,570,056
<b>OPERATING EXPENSES</b>		
Salaries and Wages	40,423,510	34,654,625
Employee Benefits	11,029,362	9,887,544
Professional Fees	4,623,897	5,779,897
Purchased Services	11,871,054	6,647,295
Supplies and Other	21,702,496	19,235,023
Depreciation and Amortization	5,396,534	4,964,906
Total Operating Expenses	95,046,853	81,169,290
<b>OPERATING LOSS</b>	(6,806,163)	(3,599,234)
<b>NONOPERATING REVENUES AND EXPENSES</b>		
Property Taxes	1,032,514	979,841
Investment Income	2,558,490	2,777,874
Interest Expense	(1,036,175)	(581,100)
Gain on Disposal of Capital Assets	-	15,000
Noncapital Grants and Contributions	5,999,352	3,952,632
Total Nonoperating Revenues and Expenses	8,554,181	7,144,247
<b>EXCESS OF REVENUES OVER EXPENSES</b>	1,748,018	3,545,013
<b>MINORITY INTEREST ASSUMED IN PURCHASE OF SURGERY CENTER</b>	118,824	-
Net Position - Beginning of Year	92,014,144	88,469,131
<b>NET POSITION - END OF YEAR</b>	\$ 93,880,986	\$ 92,014,144

See accompanying Notes to Combined Financial Statements.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from and on Behalf of Patients and Residents	\$ 82,764,736	\$ 74,033,364
Payments to Suppliers and Contractors	(38,522,541)	(31,985,019)
Payments to Employees	(50,640,854)	(44,751,357)
Other Receipts, Net	4,079,289	2,791,344
Net Cash Provided (Used) by Operating Activities	(2,319,370)	88,332
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Property Taxes Supporting Operations	1,032,514	979,841
Noncapital Grants and Contributions	6,249,352	3,223,274
Net Cash Provided by Noncapital Financing Activities	7,281,866	4,203,115
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Paid on Long-Term Debt	(1,175,000)	(1,145,000)
Interest Paid on Long-Term Debt	(1,036,175)	(577,946)
Principal Paid on Finance Lease Obligations	(818,057)	(713,168)
Principal Paid on SBITA	(103,817)	(62,008)
Proceeds from Sale of Capital Assets	-	15,000
Purchase of Capital Assets	(11,341,639)	(6,422,048)
Net Cash Used by Capital and Related Financing Activities	(14,474,688)	(8,905,170)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	1,942,818	1,880,771
Purchase of Investments	(5,604,769)	(6,604,169)
Proceeds from Disposition of Investments	13,882,705	8,295,956
Purchase of Majority Interest in Surgery Center, Net of Cash Acquired	(833,692)	-
Net Cash Provided by Investing Activities	9,387,062	3,572,558
<b>NET DECREASE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH</b>	(125,130)	(1,041,165)
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	5,976,992	7,018,157
<b>CASH, CASH EQUIVALENTS, AND RESTRICTED CASH - END OF YEAR</b>	\$ 5,851,862	\$ 5,976,992
<b>RECONCILIATION OF CASH CASH EQUIVALENTS, AND RESTRICTED CASH TO THE COMBINED STATEMENTS OF NET POSITION</b>		
Cash and Cash Equivalents	\$ 5,164,883	\$ 5,044,449
Restricted Cash	686,979	932,543
Total Cash, Cash Equivalents, and Restricted Cash	\$ 5,851,862	\$ 5,976,992

See accompanying Notes to Combined Financial Statements.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)  
YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
<b>RECONCILIATION OF OPERATING LOSS TO NET</b>		
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Loss	\$ (6,806,163)	\$ (3,599,234)
Depreciation and Amortization	5,396,534	4,964,906
Provision for Bad Debts	4,977,940	4,096,222
Changes in Operating Assets and Liabilities:		
Patient and Resident Accounts Receivable, Net	(6,105,287)	(5,008,267)
Supplies	(122,172)	(308,018)
Prepays Expenses and Other	(839,334)	119,161
Accounts Payable	546,912	73,869
Accrued Expenses and Other Liabilities	790,524	517,179
Unearned Revenue	-	(721,346)
Estimated Amounts Due to Third-Party Payors	(158,324)	(46,140)
Net Cash Provided (Used) by Operating Activities	\$ (2,319,370)	\$ 88,332
 <b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash Paid for Interest	\$ 1,036,175	\$ 577,946
 <b>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</b>		
Purchase of Capital Assets through Finance Lease Obligations	\$ 7,048,193	\$ 675,844
Purchase of Capital Assets through SBITAs	\$ 225,226	\$ -
Purchase of Capital Assets Included in Accounts Payable	\$ 533,169	\$ -

See accompanying Notes to Combined Financial Statements.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Organization and Reporting Entities**

The accompanying combined financial statements include the accounts of Gunnison Valley Hospital (the Hospital) and Gunnison Valley Health Senior Care Center (the Senior Care Center), collectively referred to as the "Organizations". Under accounting principles generally accepted in the United States of America (U.S. GAAP), the Hospital and the Senior Care Center constitute component units of Gunnison County (the County) and are discretely presented component units for the financial reporting purpose of the County.

The Hospital is a 24-bed acute care hospital. Effective January 1, 1995, the County received title to the Senior Care Center, a long-term care facility, and placed it under the governance of the Hospital's board of trustees, which is appointed by the Gunnison County Commissioners. The Senior Care Center is licensed for 50 beds.

**Foundation**

The Foundation is a legally separate component unit of the Hospital. The Foundation is a 501(c)(3) tax-exempt organization. The Foundation's primary function is to raise and hold funds to support the Hospital, the Senior Care Center, the Willows and their programs. The majority of the Foundation's board of directors is appointed by the Hospital's board of trustees.

Although the Organizations do not control the timing or amount of receipts from the Foundation, the majority of the Foundation's resources and related income are restricted by donors for the benefit of the Organizations. Because the Hospital's board of trustees appoints the majority of the Foundation's board of directors, the Foundation is considered a component unit of the Hospital and is included in the Hospital's financial statements using the blended method.

**Gunnison Valley Health Care Services, LLC**

Gunnison Valley Health Care Services, LLC (GVHCS) has been formed as a Limited Liability Company. The Hospital is the sole member of GVHCS. Accordingly, any income or loss is passed through to the member and reported on the member's tax return. GVHCS is considered a component unit of the Hospital and is included in the Hospital's financial statements using the blended method.

**Alpine Surgery Center, LLC**

During 2024, Gunnison Valley Health Care Services, LLC purchased a 70% interest in Alpine Surgery Center, LLC (Surgery Center). Accordingly, any income or loss is passed through to the members based on their ownership percentage and reported on the member's tax return. The Surgery Center is considered a component unit of the Hospital and is included in the Hospital's financial statements using the blended method. A minority interest is presented in the Organization's net position for the 30% of the Surgery Center owned by an unrelated party.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Standards of Accounting and Financial Reporting**

The accompanying combined financial statements have been presented in conformity with U.S. GAAP in accordance with the American Institute of Certified Public Accountants' audit and accounting guide, health care entities, and other pronouncements applicable to health care organizations and guidance from the Governmental Accounting Standards Board (GASB), where applicable. Due to their relationship with the County, the Organizations are subject to the application of accounting pronouncements issued by the GASB.

**Use of Estimates**

The preparation of financial statements in conformity with U.S. GAAP 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 amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents**

For purposes of the combined statements of cash flows, cash and cash equivalents are considered to be highly liquid investments with an original maturity of 90 days or less.

**Investments and Investment Income**

Investments in U.S. mutual treasury funds, agency and instrumentality obligations with a remaining maturity of one year or less at time of acquisition, and in nonnegotiable certificates of deposit are carried at amortized cost. All other investments are carried at fair value. Fair value is determined using quoted market prices.

Investment income includes dividend and interest income, realized gains and losses on investments carried at other than fair value, and the net change for the year in the fair value of investments carried at fair value.

**Patient and Resident Accounts Receivable, Net**

The Organizations report patient and resident accounts receivable for services rendered at net realizable amounts from third-party payors, patients, and others. The Organizations provide an allowance for doubtful accounts based upon a review of outstanding receivables, historical collection information, and existing economic conditions. As a service to the patient, the Organizations bill third-party payors directly and bill the patient when the patient's liability is determined. Patients are not required to provide collateral for services rendered. Patient accounts receivable are ordinarily due in full when billed. Delinquent receivables are written off based on individual credit evaluation and specific circumstances of the patient or third-party payor. In addition, an allowance is estimated for other accounts based on historical experience of the Organizations. At December 31, 2024 and 2023, the allowance for uncollectible accounts was approximately \$8,094,000 and \$6,199,000, respectively.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Supplies**

Supply inventories are stated at the lower of cost, determined using the first-in, first-out basis, or net realizable value.

**Noncurrent Cash and Investments**

Noncurrent cash and investments consist of cash and cash equivalents, money market funds, mutual funds, certificates of deposit, equities, U.S. agency obligations, municipal obligations, and corporate obligations. These assets include assets restricted under an indenture agreement, donor restricted funds, and internally designated unrestricted assets set aside by the board of trustees over which the board retains control and may at its discretion use for other purposes. Amounts required to meet current liabilities of the Organizations are included in current assets.

**Capital Assets, Net**

Capital assets are recorded at cost at the date of acquisition, or fair value at the date of donation, if acquired by gift. The Organizations capitalize acquisitions with an initial individual cost of \$5,000 and an estimated useful life in excess of one year. Depreciation is computed using the straight-line method over the estimated useful life of each asset. Assets under capital lease obligations and leasehold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives. The following estimated useful lives are being used by the Organizations:

Land Improvements	5 to 30 Years
Buildings and Leasehold Improvements	5 to 40 Years
Equipment	3 to 10 Years

**Leases - Lessee**

The Organizations are a lessee for noncancellable leases of buildings and equipment. The Organizations recognize a lease liability and property and equipment in the combined financial statements. The Organizations recognize lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the Organizations initially measure the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Leases – Lessee (Continued)**

Key estimates and judgments related to leases include how the Organizations determine (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Organizations use the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Organizations generally use their estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and the purchase option price that the Organizations are reasonably certain to exercise.

The Organizations monitor changes in circumstances that would require a remeasurement of their lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

**Subscription-Based Information Technology Arrangements (SBITA)**

SBITA assets are initially measured as the sum of the present value of payments expected to be made during the subscription term, payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, when applicable, and capitalizable implementation costs, less any SBITA vendor incentives received from the SBITA vendor at the commencement of the SBITA term. SBITA assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets.

**Goodwill, Net**

Goodwill represents the excess of the purchase price over the fair value of the acquired assets and liabilities assumed in a business acquisition. In fiscal year 2024, the Organizations recognized goodwill related to the purchase of the 70% interest in the Surgery Center. The goodwill related to the acquisition is being amortized over 10 years. The Organizations are using the straight-line method to amortize goodwill. Amortization expense was \$47,238 for the year ended December 31, 2024.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Position**

The net position of the Organizations is classified in four components. *Net investment in capital assets* consist of capital assets net of accumulated depreciation and reduced by any outstanding balances of borrowings used to finance the purchase or construction of those assets. *Restricted expendable net position* is noncapital net position that must be used for a particular purpose, as specified by creditors, grantors, or contributors external to the Organizations. Restricted net assets are reduced by any liabilities payable from restricted assets. *Restricted for debt service* are funds set aside as required per debt documents to be used for future debt payments. *Unrestricted net position* is the remaining net assets that do not meet the definition of invested in capital assets net of related debt or restricted.

**Property Taxes**

The Organizations collectively received approximately 1% of their financial support from property taxes in 2024 and 2023. These funds were used to support operations exclusively at the Senior Care Center. Taxes are assessed on January 1 and are due in one installment on April 30 or in two installments on February 28 and June 15 of each year. Property tax revenue is recognized in the year for which the taxes are levied. There were no property tax abatements recognized in 2024 and 2023.

**Net Patient and Resident Service Revenue**

Net patient and resident service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered and includes estimated retroactive revenue adjustments and a provision for uncollectible accounts. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the services are rendered and such estimated amounts are revised in future periods as adjustments become known.

**Charity Care**

The Hospital provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as net patient service revenue. Charges excluded from revenue under the Hospital's charity care policy were approximately \$1,683,000 and \$1,631,000 for 2024 and 2023, respectively.

**Grants and Contributions**

From time to time, the Organizations receive grants and contributions from individuals and private organizations. Revenues from grants and contributions (including contributions of capital assets) are recognized when all eligibility requirements, including time requirements are met. Grants and contributions may be restricted for either specific operating purposes or for capital purposes. Amounts that are unrestricted or that are restricted to a specific operating purpose are reported as nonoperating revenues. Amounts restricted to capital acquisitions are reported after nonoperating revenues and expenses.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Operating Revenues and Expenses**

The Organizations' combined statements of revenues, expenses, and changes in net position distinguishes between operating and nonoperating revenues and expenses. Operating revenues result from exchange transactions associated with providing health care services, the Organizations' principal activity. Nonexchange revenues, including taxes, interest expense, grants, gain on disposal of capital assets, and contributions received for purposes other than capital asset acquisition, are reported as nonoperating revenues. Operating expenses are all expenses incurred to provide health care services.

**Advertising Costs**

The Organizations expense advertising costs as incurred.

**Income Taxes**

As an essential government function of the County, the Organizations are generally exempt from federal and state income taxes under Section 511 of the Internal Revenue Code (IRC) and a similar provision of state law. The Foundation is exempt from income taxes under Section 501(c)(3) of the IRC and a similar provision for state law. However, the Foundation is subject to federal income tax on any unrelated business taxable income.

**Fair Value Measurements**

To the extent available, the Organizations' investments are recorded at fair value. GASB Statement No. 72, *Fair Value Measurement and Application*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement establishes a hierarchy of valuation inputs based on the extent to which inputs are observable in the marketplace. Inputs are used in applying the various valuation techniques and take in to account the assumptions that market participants use to make valuation decisions. Inputs may include price information, credit data, interest and yield curve data, and other factors specific to the financial instrument. Observable inputs reflect market data obtained from independent sources.

In contrast, unobservable inputs reflect an entity's assumptions about how market participants would value the financial instrument. Valuation techniques should maximize the use of observable inputs to the extent available. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fair Value Measurements (Continued)**

The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used for financial instruments measured at fair value on a recurring basis:

*Level 1* – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organizations have the ability to access.

*Level 2* – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

*Level 3* – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

**Adoption of New Accounting Standards**

Effective July 1, 2023, the Organizations implemented GASB Statement No. 101, *Compensated Absences*. This statement updated the recognition and measurement guidance for compensated absences and associated salary-related payments and amended certain previously required disclosures. The Organizations determined the Standard did not have a material impact on the financial statements.

**NOTE 2 TAX, SPENDING, AND DEBT LIMITATIONS**

Colorado voters passed an amendment to the state constitution, Article X, Section 20, which has several limitations including revenue raising, spending abilities, and other specific requirements of state and local governments.

The Organizations' financial activity provides the basis for calculation of limitations adjusted for allowable increases tied to inflation and local growth.

The amendment excludes enterprises from its provisions. Enterprises are defined as government-owned businesses authorized to issue revenue bonds and receive less than 10% of their annual revenue in grants from all state and local governments combined. The Organizations are of the opinion that the following operations qualify for this exclusion: Gunnison Valley Hospital and Gunnison Valley Health Senior Care Center.

Fiscal year spending and revenue limits are determined based on the prior year's spending, adjusted for inflation and local growth. Revenue in excess of the limit must be refunded unless the voters approve retention of such revenue.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 3 NET PATIENT AND RESIDENT SERVICE REVENUE**

The Organizations have agreements with third-party payors that provide for payments to the Organizations at amounts different from their established rates. These payment arrangements include the following:

**Hospital**

**Medicare**

The Hospital has elected the Critical Access Hospital (CAH) designation. As a Critical Access Hospital, inpatient acute care services rendered to Medicare program beneficiaries are paid on a cost-reimbursed basis and inpatient nonacute services and outpatient services are reimbursed on a cost basis. The Hospital is reimbursed for certain services at tentative rates with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare fiscal intermediary. The Hospital's Medicare cost reports have been audited by the Medicare fiscal intermediary through December 31, 2022. Clinical services are paid on a cost basis or fixed fee schedule.

**Medicaid**

Inpatient acute care services rendered to Medicaid program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Through October 31, 2016, inpatient nonacute services, certain outpatient services, and defined capital costs related to Medicaid beneficiaries were paid based on a cost-reimbursement methodology. On November 1, 2016, the Medicaid program began reimbursing inpatient nonacute services and certain outpatient services using a prospective payment methodology.

In 2012, the state of Colorado adopted a provider fee program, approved by the Centers for Medicare and Medicaid Services (CMS), under which all hospitals in the state were assessed a fee. The inpatient fee is based on a rate for managed care and nonmanaged care days for the reporting period and the outpatient fee is based on a percentage of total outpatient charges. The state of Colorado uses the fees to supplement state budget funds for the Medicaid program, which brings matching federal funds into the program, enabling the state of Colorado to fund Medicaid payments to hospitals at a higher rate than would otherwise be possible. Beginning with the state fiscal year ended June 30, 2011, funding received in excess of costs to provide these services to Medicaid and uninsured patients may be refunded. As of December 31, 2024 and 2023, the Organizations have not recorded a reserve for the estimated portion of funding received in excess of costs. It is reasonably possible that this estimate could materially change in the near term.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 3 NET PATIENT AND RESIDENT SERVICE REVENUE (CONTINUED)**

**Hospital (Continued)**

Other

The Organizations have also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Organizations under these agreements includes prospectively determined rates per discharge, discounts from established charges and prospectively determined daily rates.

Uninsured

The Organizations provide healthcare services to patients who have not purchased commercial healthcare insurance coverage and do not qualify as beneficiaries of the Medicare and Medicaid programs. Based upon financial information obtained, some of these patients qualify for discounts from charges under the Organizations' charity care policy.

**Senior Care Center**

Medicare

The Senior Care Center participates in the Medicare program. This federal program is administered by the Centers for Medicare and Medicaid Services (CMS). The Senior Care Center is paid under the Medicare Prospective Payment System (PPS) for residents who are Medicare Part A eligible and meet the coverage guidelines for skilled nursing facility services (SNFs). The PPS is a per diem price-based system. Annual cost reports are required to be submitted to the designated Medicare Administrative Contractor; however, they do not contain a cost settlement. On October 1, 2019, CMS finalized the Patient Driven Payment Model (PDPM) to replace the existing Medicare reimbursement system. Under PDPM, therapy minutes are removed as the primary basis for payment and instead uses the underlying complexity and clinical needs of a patient as a basis for reimbursement. In addition, PDPM introduces variable adjustment factors that change reimbursement rates during the resident's length of stay.

Medicaid

The Senior Care Center participates in the Medicaid program administered by the Colorado Department of Health Care Financing and Policy. The Medicaid rates are established prospectively: based on the facility's annual cost report; subject to limitations for the health care related services; administration is based on a price; and the capital component is based on the fair rental allowance system. The direct health care related services component is adjusted quarterly, based on the facility's resident acuity.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 3 NET PATIENT AND RESIDENT SERVICE REVENUE (CONTINUED)**

The following is a reconciliation of gross patient service revenue to net patient service revenue for the years ending December 31:

	<u>2024</u>	<u>2023</u>
Gross Patient Service Revenue	\$ 147,904,694	\$ 133,116,987
Discounts and Adjustments:		
Medicare	24,666,095	22,469,180
Medicaid	9,774,271	12,474,598
Other	28,862,047	24,370,104
Provision for Bad Debts	4,977,940	4,096,222
Total Discounts and Adjustments	<u>68,280,353</u>	<u>63,410,104</u>
Net Patient Service Revenue	<u>\$ 79,624,341</u>	<u>\$ 69,706,883</u>

Revenue from Medicare and Medicaid programs accounted for approximately 36% and 11%, respectively, of the Organizations' patient revenue for the year ended December 31, 2024, and 33% and 14%, respectively, of the Organizations' patient revenue for the year ended December 31, 2023. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

**NOTE 4 PATIENT AND RESIDENT ACCOUNTS RECEIVABLE, NET**

The Organizations grant credit without collateral to their patients and residents, most of who are area residents and are insured under third-party payor agreements. Patient and resident accounts receivable at December 31 consisted of the following:

	<u>2024</u>	<u>2023</u>
Medicare	\$ 4,831,574	\$ 3,632,546
Medicaid	2,841,579	2,294,345
Other Third-Party Payors	14,592,651	11,328,724
Patients	8,764,315	7,419,643
Total	<u>31,030,119</u>	<u>24,675,258</u>
Less: Allowance for Contractuals	(11,934,707)	(8,871,681)
Less: Allowance for Uncollectible Accounts	<u>(8,093,925)</u>	<u>(6,198,801)</u>
Total Patient and Resident Accounts Receivable, Net	<u>\$ 11,001,487</u>	<u>\$ 9,604,776</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 5 DEPOSITS AND INVESTMENTS**

**Deposits**

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to the aggregate uninsured deposits.

The State Regulatory Commissioners for bank and financial services are required by statute to monitor the naming of eligible depositories and reporting of uninsured deposits and assets maintained in collateral pools.

At December 31, 2024 and 2023, the Hospital and Senior Care Center's cash deposits had a bank balance of \$5,640,136 and \$5,285,497, respectively.

**Investments**

The Organizations 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.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 5 DEPOSITS AND INVESTMENTS (CONTINUED)**

**Investments (Continued)**

At December 31 the Organizations had the following investments and maturities:

Type	Fair Value	December 31, 2024			
		Less than 1	1-5	6-10	More than 10
Cash and Cash Equivalents	\$ 5,405	\$ 5,405	\$ -	\$ -	\$ -
Certificates of Deposit	82,217	82,217	-	-	-
Money Markets	8,440,485	8,440,485	-	-	-
Mutual Funds	2,252,944	2,252,944	-	-	-
Treasury Notes	10,938,300	1,462,505	9,475,795	-	-
Municipal Bonds	14,700,133	4,799,131	9,901,002	-	-
Corporate Bonds	2,482,738	1,030,338	1,452,400	-	-
Equities	315,350	315,350	-	-	-
Government Fixed Income	5,607,101	3,798,253	1,808,848	-	-
Total Investments	<u>\$ 44,824,673</u>	<u>\$ 22,186,628</u>	<u>\$ 22,638,045</u>	<u>\$ -</u>	<u>\$ -</u>

Type	Fair Value	December 31, 2023			
		Less than 1	1-5	6-10	More than 10
Cash and Cash Equivalents	\$ 5,404	\$ 5,404	\$ -	\$ -	\$ -
Certificates of Deposit	82,217	82,217	-	-	-
Money Markets	11,657,376	11,657,376	-	-	-
Mutual Funds	2,174,089	2,174,089	-	-	-
Treasury Bills	7,341,797	7,341,797	-	-	-
Municipal Bonds	18,721,519	6,926,517	11,795,002	-	-
Corporate Bonds	2,076,705	341,485	1,735,220	-	-
Equities	271,489	271,489	-	-	-
Government Fixed Income	10,156,340	484,960	9,671,380	-	-
Total Investments	<u>\$ 52,486,936</u>	<u>\$ 29,285,334</u>	<u>\$ 23,201,602</u>	<u>\$ -</u>	<u>\$ -</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 5 DEPOSITS AND INVESTMENTS (CONTINUED)**

**Fair Value Measurements**

The Organizations' uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. For additional information on how the Organizations' measures fair value, refer to Note 1 – Summary of Significant Accounting Policies. The following table presents the fair value hierarchy for the balances of the assets and liabilities of the Organizations measured at fair value on a recurring basis as of December 31:

<u>Investment Type</u>	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 2,252,944	\$ -	\$ -	\$ 2,252,944
Treasury Notes	10,938,300	-	-	10,938,300
Municipal Bonds	-	14,700,133	-	14,700,133
Corporate Bonds	-	2,482,738	-	2,482,738
Equities	315,350	-	-	315,350
Government Fixed Income	5,607,101	-	-	5,607,101
Total	<u>\$ 19,113,695</u>	<u>\$ 17,182,871</u>	<u>\$ -</u>	<u>\$ 36,296,566</u>

<u>Investment Type</u>	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 2,174,089	\$ -	\$ -	\$ 2,174,089
Treasury Bills	7,341,797	-	-	7,341,797
Municipal Bonds	-	18,721,519	-	18,721,519
Corporate Bonds	-	2,076,705	-	2,076,705
Equities	271,489	-	-	271,489
Government Fixed Income	10,156,340	-	-	10,156,340
Total	<u>\$ 19,943,715</u>	<u>\$ 20,798,224</u>	<u>\$ -</u>	<u>\$ 40,741,939</u>

**Interest Rate Risk**

As a means of limiting their exposure to fair value losses arising from rising interest rates, the Organizations' investment policy is limited to the purchasing of fixed income securities that mature 15 years or less from the date of purchase with a maximum average maturity no greater than 5 years. The only exception to this policy is where the objective is to match the maturity of a related long-term liability. The money market and mutual funds are presented as an investment with a maturity of less than one year because they are redeemable in full immediately.

**Credit Risk**

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. It is the Organizations' policy to limit their investments in corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs).

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 5 DEPOSITS AND INVESTMENTS (CONTINUED)**

**Custodial Credit Risk**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Organizations will not be able to recover the value of their investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the Organizations' investments in repurchase agreements at December 31, 2024 and 2023 are held by the counterparties in other than the Organizations' names. The Organizations' investment policy does not address how the securities' underlying repurchase agreements are to be held.

**Summary of Carrying Values**

The carrying values of deposits and investments shown are included in the combined statements of net position as follows:

	<u>2024</u>	<u>2023</u>
Carrying Value:		
Deposits	\$ 5,851,862	\$ 5,976,992
Investments	44,824,672	52,486,936
Total Deposits and Investments	<u>\$ 50,676,534</u>	<u>\$ 58,463,928</u>
Included in the Statement of Net Position Captions:		
Cash and Cash Equivalents	\$ 5,164,883	\$ 5,044,449
Restricted Cash	686,979	932,543
Noncurrent Cash and Investments:		
Restricted Investments by Donors	4,849,101	3,676,167
Held by Trustee for Debt Service	517,135	1,026,334
Internally Designated	39,458,436	47,784,435
Total Deposits and Investments	<u>\$ 50,676,534</u>	<u>\$ 58,463,928</u>

**Investment Income**

Investment income consisted of the following for the years ended December 31:

	<u>2024</u>	<u>2023</u>
Interest and Dividend Income	\$ 1,941,856	\$ 1,666,731
Net Change in Fair Value of Investments	616,634	1,111,143
Total Investment Income	<u>\$ 2,558,490</u>	<u>\$ 2,777,874</u>



**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 6 CAPITAL ASSETS, NET (CONTINUED)**

Finance lease assets are included in capital assets and are for equipment and space and the original cost and accumulated depreciation is shown below:

	<u>2024</u>	<u>2023</u>
Equipment	\$ 5,373,381	\$ 1,498,929
Space	4,387,805	1,750,909
Less: Accumulated Depreciation	<u>(2,160,236)</u>	<u>(1,761,471)</u>
Total Assets Held Under Finance Leases	<u>\$ 7,600,950</u>	<u>\$ 1,488,367</u>

Depreciation expense related to finance lease assets totaled \$889,590 and \$683,985 for the years ended December 31, 2024 and 2023, respectively.

Subscription-based information technology arrangements (SBITAs) are included in capital assets and are as follows as of December 31:

	<u>2024</u>	<u>2023</u>
IT Subscription	\$ 413,522	\$ 250,686
Less: Accumulated Depreciation	<u>(155,560)</u>	<u>(62,765)</u>
Total Assets Held Under SBITA	<u>\$ 257,962</u>	<u>\$ 187,921</u>

Depreciation expense related to the SBITAs totaled \$92,795 and \$62,390 for the years ended December 31, 2024 and 2023, respectively.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 7 LONG-TERM DEBT, FINANCE LEASE OBLIGATIONS, AND SBITAS**

The following is a summary of long-term debt transactions for the Organizations for the years ended December 31:

		2024				
		Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Revenue Refunding and Improvement Bonds, Series 2017		\$ 19,645,000	\$ -	\$ (1,175,000)	\$ 18,470,000	\$ 1,210,000
Total Long-Term Debt		<u>\$ 19,645,000</u>	<u>\$ -</u>	<u>\$ (1,175,000)</u>	<u>\$ 18,470,000</u>	<u>\$ 1,210,000</u>
		2023				
		Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Revenue Refunding Bonds, Series 2012		\$ 595,000	\$ -	\$ (595,000)	\$ -	\$ -
Revenue Refunding and Improvement Bonds, Series 2017		20,195,000	-	(550,000)	19,645,000	1,175,000
Total Long-Term Debt		<u>\$ 20,790,000</u>	<u>\$ -</u>	<u>\$ (1,145,000)</u>	<u>\$ 19,645,000</u>	<u>\$ 1,175,000</u>

The following is a summary of finance lease obligation transactions for the Organizations for the years ended December 31:

		2024				
		Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Finance Lease Obligations		\$ 1,498,603	\$ 7,048,193	\$ (818,057)	\$ 7,728,739	\$ 2,098,193
		2023				
		Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Finance Lease Obligations		\$ 1,535,927	\$ 675,844	\$ (713,168)	\$ 1,498,603	\$ 488,228

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 7 LONG-TERM DEBT, FINANCE LEASE OBLIGATIONS, AND SBITAs (CONTINUED)**

The following is a summary of SBITAs transactions for the Organizations for the years ended December 31:

2024					
	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
SBITAs	\$ 126,288	\$ 225,226	\$ (103,817)	\$ 247,697	\$ 106,485
2023					
	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
SBITAs	\$ 188,296	\$ -	\$ (62,008)	\$ 126,288	\$ 62,762

**Revenue Refunding Bonds, Series 2012**

In December 2012, the Organizations issued \$5,720,000 in Series 2012 Revenue Refunding Bonds, with annual maturities of \$565,000 to \$595,000, through July 1, 2023, interest at 2.70%, and payable semiannually. The Organizations was required to make monthly deposits for the annual principal and semiannual interest payments to the debt service fund held by the trustee. The bonds were issued pursuant to the bond resolution and are secured by the net revenues derived from operations of the Organizations and payable solely by those net revenues. The bonds were issued to advance refund the Series 1998 bonds and were paid off in full during fiscal year 2023.

**Revenue Refunding and Improvement Bonds, Series 2017**

In August 2017, the Organizations issued \$22,250,000 in Series 2017 Revenue Refunding and Improvement Bonds, with annual maturities of \$520,000 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 are issued pursuant to the bond resolution and are secured by the net revenues derived from operations of the Organizations and payable solely by those net revenues. The Series 2017 bonds were issued to finance the senior care center project and to refund the Series 2010 Revenue Bonds.

**Finance Lease Obligations**

The Organizations leases equipment and space for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through March 2030 and provide for varying renewal options. Interest rates on the finance lease obligations range from 0.80% to 8.24%.

**Subscription-Based Information Technology Arrangements**

The Hospital has entered into subscription-based information technology arrangements (SBITAs). The SBITAs expire at various dates through April 2029. The interest rates on the SBITAs range from 1.21% to 4.64%.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 7 LONG-TERM DEBT, FINANCE LEASE OBLIGATIONS, AND SBITA (CONTINUED)**

**Restrictive Covenants**

The indenture agreements for the Series 2012 and 2017 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, 2024.

Scheduled principal and interest payments on bonds payable are as follows:

<u>Year Ending December 31,</u>	Total to be		
	<u>Paid</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 1,703,149	\$ 1,210,000	\$ 493,149
2026	1,700,842	1,240,000	460,842
2027	1,702,734	1,275,000	427,734
2028	1,698,692	1,305,000	393,692
2029	13,798,848	13,440,000	358,848
Total	<u>\$ 20,604,265</u>	<u>\$ 18,470,000</u>	<u>\$ 2,134,265</u>

Scheduled principal and interest payments on finance lease obligations are as follows:

<u>Year Ending December 31,</u>	Total to be		
	<u>Paid</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 2,465,625	\$ 2,098,193	\$ 367,432
2026	2,138,736	1,836,544	302,192
2027	2,009,754	1,827,249	182,505
2028	1,298,625	1,221,983	76,642
2029	742,992	723,643	19,349
2030	21,243	21,127	116
Total	<u>\$ 8,676,975</u>	<u>\$ 7,728,739</u>	<u>\$ 948,236</u>

Scheduled principal and interest repayments on the subscription-based information technology arrangements are as follows:

<u>Year Ending December 31,</u>	Total to be		
	<u>Paid</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 115,448	\$ 106,485	\$ 8,963
2026	51,505	44,953	6,552
2027	51,504	47,038	4,466
2028	51,505	49,221	2,284
Total	<u>\$ 269,962</u>	<u>\$ 247,697</u>	<u>\$ 22,265</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 8 RESTRICTED AND DESIGNATED NET POSITION**

At December 31, the restricted expendable net position was available for the following:

	2024	2023
Van Tuyl Bequest	\$ 1,186,712	\$ 1,110,463
Senior Care Center	372,171	323,424
Hospice	527,380	494,342
Nursing Award	65,729	60,387
EMS Facility	2,697,109	1,687,551
Total Restricted Expendable Net Assets	<u>\$ 4,849,101</u>	<u>\$ 3,676,167</u>

At December 31, 2024 and 2023, \$39,458,436 and \$47,784,435, respectively, of unrestricted net position has been designated by the Organizations' 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.

**NOTE 9 RETIREMENT PLAN**

The Organizations 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 \$1,869,145 and \$1,701,671 for the years ended December 31, 2024 and 2023, respectively. Contributions made by Plan members and the Senior Care Center were \$189,766 and \$178,006 for the years ended December 31, 2024 and 2023, respectively.

**NOTE 10 WILLOWS ASSISTED LIVING FACILITY**

Effective February 20, 2008, the board of county commissioners (the BOCC) entered into an agreement with the board of trustees for Gunnison Valley Hospital (the BOT) and the Gunnison Home Association, Inc. (the Association) to have the BOT be responsible for daily operations of the Willows. The Association conveyed all the assets and liabilities to Gunnison County, with the BOCC taking responsibility for the Willows' mortgage payments. The BOT will lease the Willows' property for an amount not to exceed the mortgage payments. The BOT currently manages the Willows under the financial and operational direction of the Senior Care Center. In September 2019, this agreement was extended through October 31, 2025. During fiscal year 2019, the BOT paid off the mortgage held on the Willows' property. The Organizations have recorded this payoff as prepaid rent and are amortizing it monthly.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 10 WILLOWS ASSISTED LIVING FACILITY (CONTINUED)**

During the year ended December 31, 2024, the Willows earned operating revenues of approximately \$748,000 and incurred direct operating expenses of approximately \$552,000 and calculated overhead of approximately \$246,000 for total operating expenses of approximately \$798,000 which represents an approximate operating loss of \$50,000.

During the year ended December 31, 2023, the Willows earned operating revenues of approximately \$661,000 and incurred direct operating expenses of approximately \$511,000 and calculated overhead of approximately \$296,000 for total operating expenses of approximately \$807,000, which represents an approximate operating loss of \$146,000.

**NOTE 11 COMMITMENTS AND CONTINGENCIES**

**Risk Management**

The Organizations are exposed to various risks of loss from torts; theft of, damage to and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than employee health and workers' compensation claims. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

**Litigation**

In the normal course of business, the Organizations are, from time to time, subject to allegations that may or do result in litigation. The Organizations evaluate such allegations by conducting investigations to determine the validity of each potential claim. Based upon the advice of legal counsel, management records an estimate of the amount of ultimate expected losses, which are not covered by insurance, if any. Events could occur that would cause the estimate of ultimate loss to differ materially in the near term.

**Malpractice Claims**

The Hospital pays fixed premiums for annual medical malpractice insurance coverage under an occurrence policy. Under such policy, claims are covered only if the incident occurred during the policy term. The Senior Care Center pays fixed premiums for annual medical malpractice insurance coverage under a claims-made policy. Under such policy, all incidents giving rise to a claim, during the policy term, are covered. The Organizations are not aware of any unasserted claims, unreported incidents, or claims outstanding, which are expected to exceed malpractice insurance coverage limits as of December 31, 2024. Further, the Organizations are subject to the provisions of the Colorado Government Immunity Act, which provides a limitation on the liability of the Organizations. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 11 COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**Employee Health Insurance**

Substantially all of the Organizations' employees and their dependents are eligible to participate in the Organizations' employee health insurance plan. The Organizations are partially self-insured for health claims of participating employees and dependents up to an annual aggregate amount of \$125,000 per employee. Commercial stop-loss insurance coverage is purchased for claims in excess of the aggregate annual amount. A provision is accrued for self-insured employee health claims including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims, and other economic and social factors. The accrual is recorded within accrued expenses and other current liabilities on the combined statements of net position. It is reasonably possible that the Organizations' estimate will change by a material amount in the near term.

Activity in the Organizations' accrued employee health claims liability during 2024 and 2023 is summarized as follows:

	2024	2023
Balance - Beginning of Year	\$ 750,000	\$ 907,651
Current Year Claims Incurred and Changes in Estimated for Claims Incurred in Prior Years	6,450,764	6,153,612
Claims and Expenses Paid	(6,451,141)	(6,311,263)
Balance - End of Year	\$ 749,623	\$ 750,000

**Compliance**

The health care industry is subject to numerous laws and regulations of federal, state, and local governments. Compliance with these laws and regulations, specifically those relating to the Medicare and Medicaid programs, can be subject to government review and interpretation, as well as regulatory actions unknown and unasserted at this time. Recently, federal government activity has increased with respect to investigations and allegations concerning possible violations by health care providers of regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments of previously, billed and collected revenues from patient services. The Organizations operate a Compliance Committee which reviews the operations of the Organizations. The Organizations record allowances where the government has shown a pattern of adjusting periodic reports submitted by the Organizations, including Medicare cost reports or tax reporting, or where internal reviews indicate the possibility of future adjustments. Management believes that the Organizations are in substantial compliance with current laws and regulations.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 11 COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**Other**

In the normal course of business, there could be various outstanding contingent liabilities such as, but not limited to, the following:

- Lawsuits alleging negligence of care
- Environmental pollution
- Violation of a regulatory body's rules and regulations
- Violation of federal and/or state laws

No other contingent liabilities such as, but not limited to those described above, are reflected in the accompanying combined financial statements. No such liabilities have been asserted and, therefore, no estimate of loss, if any, is determinable.

**NOTE 12 COVID-19 PANDEMIC**

As part of the Organizations' response to the COVID-19 pandemic, they received payments from the CARES Act Provider Relief Fund (PRF), which is administered by the U.S. Department of Health and Human Services. The Organizations recognized revenues in the amount of \$-0- and \$504,358 during 2024 and 2023, respectively. The PRF revenues recognized are included in noncapital grants and contributions on the combined statements of revenues, expenses, and changes in net position. The Organizations returned \$-0- and \$100,000 of PRF funds in fiscal years 2024 and 2023, respectively. The PRF payments have terms and conditions that the Organizations' are required to follow and these funds are subject to audit. As part of the PRF terms and conditions, amounts received by the Organizations' could potentially be recouped if not spent in full or if the amounts are not spent in accordance with the terms and conditions. Management believes the amounts have been recognized appropriately as of December 31, 2024 and 2023.

**Employee Retention Credit**

The Employee Retention Credit (ERC) is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. On December 27, 2020, the Consolidated Appropriations Act (CAA) was signed into law. Among other provisions, the CAA expanded the eligibility for ERC to include more entities as well as extending ERC into calendar year 2021 including the first, second and third calendar quarters. Furthermore, the refundable tax credit for the calendar year 2021 was expanded to 70% of the qualified wages. CAA provided these entities the ability to retroactively recover payroll taxes from earlier in 2020 during which they were previously ineligible. This is done by retroactively applying for the credit.

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 12 COVID-19 PANDEMIC (CONTINUED)**

**Employee Retention Credit (Continued)**

Employers, including tax-exempt organizations, are eligible for the credit if they operate a trade or business during calendar year 2020 and 2021 and experience either the full or partial suspension of the operation of their trade or business during any calendar quarter due to a significant decline in gross receipts or because of governmental orders limiting commerce, travel, or group meetings due to COVID-19. The credit applies to qualified wages (including certain health plan expenses) paid during this period or any calendar quarter in which eligibility requirements were met.

Grants from the government are recognized when all conditions of such grants are fulfilled or there is reasonable assurance that they will be fulfilled. The Organizations have submitted for the ERC credit in the amount of \$2,154,331 for the quarter ending March 31, 2021. During the year ended December 31, 2023, the Organizations determined they met the compliance requirements and conditions of the Employee Retention Credit (ERC) program. The Organizations have yet to recognize the ERC credit. While the Organizations believe it has met the eligibility requirements of this credit it has allowed for the outstanding credit due to the additional scrutiny being placed on federal expenditures by the new administration that took office in January 2025.

There is a possibility that upon subsequent review the Internal Revenue Service (IRS) could reach a different conclusion regarding the Organizations eligibility to retain the ERC credit received. That could result in repayment of the credit, interest, and potential penalties. The amount of liability, if any, from potential ineligibility cannot be determined with certainty.



## INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

Board of Trustees  
Gunnison Valley Hospital and  
Gunnison Valley Health Senior Care Center  
Gunnison, Colorado

We have audited the combined financial statements of Gunnison Valley Hospital and Gunnison Valley Health Senior Care Center (the Organizations) as of and for the years ended December 31, 2024 and 2023, and our report thereon dated May 27, 2025, which expressed an unmodified opinion on those combined financial statements, appears on pages 1 through 3. Our audits were conducted for the purpose of forming opinions on the combined financial statements as a whole. The combining supplementary schedules are presented for purposes of additional analysis and are not a required part of the combined financial statements. The combining supplementary schedules are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. Such information has been subjected to the auditing procedures applied in the audits of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining supplementary schedules are fairly stated, in all material respects, in relation to the combined financial statements as a whole.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Denver, Colorado  
May 27, 2025

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINING STATEMENT OF NET POSITION**

**DECEMBER 31, 2024**

(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)

ASSETS	Hospital	Foundation	Senior Care Center	GVHCS	Surgery Center	Elimination Entries	Combined
<b>CURRENT ASSETS</b>							
Cash and Cash Equivalents	\$ 3,984,262	\$ 83,541	\$ 251,974	\$ 4,847	\$ 840,259	\$ -	\$ 5,164,883
Restricted Cash	21,671	596,958	68,350	-	-	-	686,979
Current Portion of Noncurrent Cash and Investments	1,210,000	-	-	-	-	-	1,210,000
Patient and Resident Accounts Receivable, Net	10,751,797	-	538,421	-	111,982	(400,713)	11,001,487
Supplies	2,914,600	-	6,934	-	146,598	-	3,068,132
Prepaid Expenses and Other	2,836,304	-	35,237	9,500	-	(542,556)	2,338,485
Total Current Assets	<u>21,718,634</u>	<u>680,499</u>	<u>900,916</u>	<u>14,347</u>	<u>1,098,839</u>	<u>(943,269)</u>	<u>23,469,966</u>
<b>NONCURRENT CASH AND INVESTMENTS</b>							
Restricted Investments by Donors	-	4,849,101	-	-	-	-	4,849,101
Held by Trustee for Debt Service	467,710	-	49,425	-	-	-	517,135
Internally Designated	36,582,100	1,690,102	1,186,234	-	-	-	39,458,436
Total	<u>37,049,810</u>	<u>6,539,203</u>	<u>1,235,659</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,824,672</u>
Less: Amount Required to Meet Current Obligations	<u>(1,210,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,210,000)</u>
Total Noncurrent Cash and Investments	<u>35,839,810</u>	<u>6,539,203</u>	<u>1,235,659</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,614,672</u>
<b>CAPITAL ASSETS, NET</b>	46,367,566	20,370	14,916,624	138,894	390,382	(336,372)	61,497,464
<b>OTHER ASSETS</b>							
Equity Method Investment	-	-	-	249,111	-	(249,111)	-
Goodwill, Net	-	-	-	582,600	-	-	582,600
Investment Held at Cost	102,720	-	-	-	-	-	102,720
Lease Receivable	344,216	-	-	-	-	(344,216)	-
Related Party Receivables	29,538,582	-	-	-	-	(29,538,582)	-
Total Other Assets	<u>29,985,518</u>	<u>-</u>	<u>-</u>	<u>831,711</u>	<u>-</u>	<u>(30,131,909)</u>	<u>685,320</u>
Total Assets	<u>\$ 133,911,528</u>	<u>\$ 7,240,072</u>	<u>\$ 17,053,199</u>	<u>\$ 984,952</u>	<u>\$ 1,489,221</u>	<u>\$ (31,411,550)</u>	<u>\$ 129,267,422</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINING STATEMENT OF NET POSITION (CONTINUED)  
DECEMBER 31, 2024**

(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)

LIABILITIES AND NET POSITION	Hospital	Foundation	Senior Care Center	GVHCS	Surgery Center	Elimination Entries	Combined
<b>CURRENT LIABILITIES</b>							
Current Maturities of Long-Term Debt	\$ 1,210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,210,000
Current Maturities of Finance Lease Obligations	1,966,784	-	-	113,090	90,955	(72,636)	2,098,193
Current Maturities of SBITA Liability	106,485	-	-	-	-	-	106,485
Accounts Payable	3,708,045	-	393,061	699	10,601	(400,713)	3,711,693
Accrued Expenses and Other Current Liabilities	3,865,055	-	633,870	-	-	-	4,498,925
Estimated Amounts Due to Third-Party Payors	729,382	-	-	-	-	-	729,382
Total Current Liabilities	<u>11,585,751</u>	<u>-</u>	<u>1,026,931</u>	<u>113,789</u>	<u>101,556</u>	<u>(473,349)</u>	<u>12,354,678</u>
<b>LONG-TERM LIABILITIES</b>							
Long-Term Debt, Net of Current Maturities	17,260,000	-	-	-	-	-	17,260,000
Finance Lease Liabilities, Net of Current Maturities	5,566,536	-	-	28,452	307,138	(271,580)	5,630,546
SBITA Liability, Net of Current Maturities	141,212	-	-	-	-	-	141,212
Related Party Payables	-	542,556	27,906,837	907,092	724,653	(30,081,138)	-
Total Long-Term Liabilities	<u>22,967,748</u>	<u>542,556</u>	<u>27,906,837</u>	<u>935,544</u>	<u>1,031,791</u>	<u>(30,352,718)</u>	<u>23,031,758</u>
Total Liabilities	34,553,499	542,556	28,933,768	1,049,333	1,133,347	(30,826,067)	35,386,436
<b>DEFERRED INFLOW FROM LEASE</b>	341,619	-	-	-	-	(341,619)	-
<b>NET POSITION</b>							
Net Investment in Capital Assets	47,490,217	20,370	(12,990,213)	(2,648)	(7,711)	7,844	34,517,859
Restricted Expendable	-	4,849,101	-	-	-	-	4,849,101
Restricted for Debt Service	467,710	-	49,425	-	-	-	517,135
Unrestricted	51,058,483	1,828,045	1,060,219	(61,733)	256,822	(251,708)	53,890,128
Minority Interest in Surgery Center	-	-	-	-	106,763	-	106,763
Total Net Position	<u>99,016,410</u>	<u>6,697,516</u>	<u>(11,880,569)</u>	<u>(64,381)</u>	<u>355,874</u>	<u>(243,864)</u>	<u>93,880,986</u>
Total Liabilities and Net Position	<u>\$ 133,911,528</u>	<u>\$ 7,240,072</u>	<u>\$ 17,053,199</u>	<u>\$ 984,952</u>	<u>\$ 1,489,221</u>	<u>\$ (31,411,550)</u>	<u>\$ 129,267,422</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINING STATEMENT OF NET POSITION  
DECEMBER 31, 2023**

(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)

ASSETS	Hospital	Foundation	Senior Care Center	GVHCS	Elimination Entries	Combined
<b>CURRENT ASSETS</b>						
Cash and Cash Equivalents	\$ 4,256,899	\$ 485,603	\$ 293,811	\$ 8,136	\$ -	\$ 5,044,449
Restricted Cash	64,393	792,861	75,289	-	-	932,543
Current Portion of Noncurrent Cash and Investments	1,175,000	-	-	-	-	1,175,000
Patient and Resident Accounts Receivable, Net	8,957,188	-	647,588	-	-	9,604,776
Supplies	2,796,007	-	21,667	24,371	-	2,842,045
Prepaid Expenses and Other	1,691,480	250,000	9,398	11,110	(212,837)	1,749,151
Total Current Assets	<u>18,940,967</u>	<u>1,528,464</u>	<u>1,047,753</u>	<u>43,617</u>	<u>(212,837)</u>	<u>21,347,964</u>
<b>NONCURRENT CASH AND INVESTMENTS</b>						
Restricted Investments by Donors	-	3,676,167	-	-	-	3,676,167
Held by Trustee for Debt Service	977,038	-	49,296	-	-	1,026,334
Internally Designated	44,984,137	1,425,445	1,374,853	-	-	47,784,435
Total	45,961,175	5,101,612	1,424,149	-	-	52,486,936
Less: Amount Required to Meet Current Obligations	(1,175,000)	-	-	-	-	(1,175,000)
Total Noncurrent Cash and Investments	<u>44,786,175</u>	<u>5,101,612</u>	<u>1,424,149</u>	<u>-</u>	<u>-</u>	<u>51,311,936</u>
<b>CAPITAL ASSETS, NET</b>	30,965,569	20,370	16,710,875	1,719	-	47,698,533
<b>OTHER ASSETS</b>						
Investment Held at Cost	102,720	-	-	-	-	102,720
Related Party Receivables	28,884,198	-	-	-	(28,884,198)	-
Total Other Assets	<u>28,986,918</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,884,198)</u>	<u>102,720</u>
Total Assets	<u>\$ 123,679,629</u>	<u>\$ 6,650,446</u>	<u>\$ 19,182,777</u>	<u>\$ 45,336</u>	<u>\$ (29,097,035)</u>	<u>\$ 120,461,153</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINING STATEMENT OF NET POSITION (CONTINUED)  
DECEMBER 31, 2023**

(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)

LIABILITIES AND NET POSITION	Hospital	Foundation	Senior Care Center	GVHCS	Elimination Entries	Combined
<b>CURRENT LIABILITIES</b>						
Current Maturities of Long-Term Debt	\$ 1,175,000	\$ -	\$ -	\$ -	\$ -	\$ 1,175,000
Current Maturities of Finance Lease Obligations	488,228	-	-	-	-	488,228
Current Maturities of SBITA Liability	62,762	-	-	-	-	62,762
Accounts Payable	2,465,102	2,527	112,683	699	-	2,581,011
Accrued Expenses and Other Current Liabilities	3,308,704	-	399,697	-	-	3,708,401
Estimated Amounts Due to Third-Party Payors	887,706	-	-	-	-	887,706
Total Current Liabilities	<u>8,387,502</u>	<u>2,527</u>	<u>512,380</u>	<u>699</u>	<u>-</u>	<u>8,903,108</u>
<b>LONG-TERM LIABILITIES</b>						
Long-Term Debt, Net of Current Maturities	18,470,000	-	-	-	-	18,470,000
Finance Lease Liabilities, Net of Current Maturities	1,010,375	-	-	-	-	1,010,375
SBITA Liability, Net of Current Maturities	63,526	-	-	-	-	63,526
Related Party Payables	-	212,837	27,800,839	1,083,359	(29,097,035)	-
Total Long-Term Liabilities	<u>19,543,901</u>	<u>212,837</u>	<u>27,800,839</u>	<u>1,083,359</u>	<u>(29,097,035)</u>	<u>19,543,901</u>
Total Liabilities	27,931,403	215,364	28,313,219	1,084,058	(29,097,035)	28,447,009
<b>NET POSITION</b>						
Net Investment in Capital Assets	37,496,517	20,370	(11,089,964)	1,719	-	26,428,642
Restricted Expendable	-	3,676,167	-	-	-	3,676,167
Restricted for Debt Service	977,038	-	49,296	-	-	1,026,334
Unrestricted	57,274,671	2,738,545	1,910,226	(1,040,441)	-	60,883,001
Total Net Position	<u>95,748,226</u>	<u>6,435,082</u>	<u>(9,130,442)</u>	<u>(1,038,722)</u>	<u>-</u>	<u>92,014,144</u>
Total Liabilities and Net Position	<u>\$ 123,679,629</u>	<u>\$ 6,650,446</u>	<u>\$ 19,182,777</u>	<u>\$ 45,336</u>	<u>\$ (29,097,035)</u>	<u>\$ 120,461,153</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
YEAR ENDED DECEMBER 31, 2024  
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

	Hospital	Foundation	Senior Care Center	GVHCS	Surgery Center	Elimination Entries	Combined
<b>OPERATING REVENUES</b>							
Net Patient Service Revenue	\$ 78,953,179	\$ -	\$ -	\$ -	\$ 671,162	\$ -	\$ 79,624,341
Net Resident Service Revenue	-	-	4,866,779	-	-	-	4,866,779
Other Operating Revenue	3,046,921	-	756,762	-	-	(54,113)	3,749,570
Total Operating Revenues	82,000,100	-	5,623,541	-	671,162	(54,113)	88,240,690
<b>OPERATING EXPENSES</b>							
Salaries and Wages	36,464,224	-	3,721,083	-	238,203	-	40,423,510
Employee Benefits	10,222,181	-	807,181	-	-	-	11,029,362
Professional Fees	4,623,737	-	-	-	160	-	4,623,897
Purchased Services	9,930,857	159,175	1,611,635	-	169,387	-	11,871,054
Supplies and Other	19,862,241	420,510	1,176,181	29,270	214,294	-	21,702,496
Depreciation and Amortization	3,427,914	-	1,794,251	160,072	73,657	(59,360)	5,396,534
Total Operating Expenses	84,531,154	579,685	9,110,331	189,342	695,701	(59,360)	95,046,853
<b>OPERATING LOSS</b>	(2,531,054)	(579,685)	(3,486,790)	(189,342)	(24,539)	5,247	(6,806,163)
<b>NONOPERATING REVENUES AND EXPENSES</b>							
Property Taxes	-	-	1,032,514	-	-	-	1,032,514
Investment Income	2,071,819	419,193	79,618	-	-	(12,140)	2,558,490
Interest Expense	(619,688)	-	(410,913)	(2,049)	(15,665)	12,140	(1,036,175)
Loss on Equity Method Investment	-	-	-	(28,143)	-	28,143	-
Noncapital Grants and Contributions	5,540,982	422,926	35,444	-	-	-	5,999,352
Total Nonoperating Revenues and Expenses	6,993,113	842,119	736,663	(30,192)	(15,665)	28,143	8,554,181
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENSES</b>	4,462,059	262,434	(2,750,127)	(219,534)	(40,204)	33,390	1,748,018
<b>MINORITY INTEREST ASSUMED IN PURCHASE OF SURGERY CENTER</b>	-	-	-	-	396,078	(277,254)	118,824
<b>TRANSFER OF NET POSITION</b>	(1,193,875)	-	-	1,193,875	-	-	-
Net Position - Beginning of Year	95,748,226	6,435,082	(9,130,442)	(1,038,722)	-	-	92,014,144
<b>NET POSITION - END OF YEAR</b>	<u>\$ 99,016,410</u>	<u>\$ 6,697,516</u>	<u>\$ (11,880,569)</u>	<u>\$ (64,381)</u>	<u>\$ 355,874</u>	<u>\$ (243,864)</u>	<u>\$ 93,880,986</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
YEAR ENDED DECEMBER 31, 2023  
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

	Hospital	Foundation	Senior Care Center	GVHCS	Elimination Entries	Combined
<b>OPERATING REVENUES</b>						
Net Patient Service Revenue	\$ 69,706,883	\$ -	\$ -	\$ -	\$ -	\$ 69,706,883
Net Resident Service Revenue	-	-	5,284,666	-	-	5,284,666
Other Operating Revenue	1,911,204	-	667,303	-	-	2,578,507
Total Operating Revenues	<u>71,618,087</u>	<u>-</u>	<u>5,951,969</u>	<u>-</u>	<u>-</u>	<u>77,570,056</u>
<b>OPERATING EXPENSES</b>						
Salaries and Wages	31,029,040	-	3,625,585	-	-	34,654,625
Employee Benefits	8,914,036	-	973,508	-	-	9,887,544
Professional Fees	4,974,473	-	805,424	-	-	5,779,897
Purchased Services	5,469,161	165,623	1,012,361	150	-	6,647,295
Supplies and Other	17,648,789	338,788	1,242,865	4,581	-	19,235,023
Depreciation and Amortization	3,136,549	-	1,814,849	13,508	-	4,964,906
Total Operating Expenses	<u>71,172,048</u>	<u>504,411</u>	<u>9,474,592</u>	<u>18,239</u>	<u>-</u>	<u>81,169,290</u>
<b>OPERATING GAIN (LOSS)</b>	446,039	(504,411)	(3,522,623)	(18,239)	-	(3,599,234)
<b>NONOPERATING REVENUES AND EXPENSES</b>						
Property Taxes	-	-	979,841	-	-	979,841
Investment Income	2,366,076	339,082	72,716	-	-	2,777,874
Interest Expense	(157,180)	-	(423,920)	-	-	(581,100)
Gain on Disposal of Capital Assets	15,000	-	-	-	-	15,000
Noncapital Grants and Contributions	1,822,008	2,099,524	31,100	-	-	3,952,632
Total Nonoperating Revenues and Expenses	<u>4,045,904</u>	<u>2,438,606</u>	<u>659,737</u>	<u>-</u>	<u>-</u>	<u>7,144,247</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENSES</b>	4,491,943	1,934,195	(2,862,886)	(18,239)	-	3,545,013
Net Position - Beginning of Year	<u>91,256,283</u>	<u>4,500,887</u>	<u>(6,267,556)</u>	<u>(1,020,483)</u>	<u>-</u>	<u>88,469,131</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 95,748,226</u>	<u>\$ 6,435,082</u>	<u>\$ (9,130,442)</u>	<u>\$ (1,038,722)</u>	<u>\$ -</u>	<u>\$ 92,014,144</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINING STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2024  
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

	Hospital	Foundation	Senior Care Center	GVHCS	Surgery Center	Elimination Entries	Combined
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from and on Behalf of Patients and Residents	\$ 77,000,246	\$ -	\$ 4,975,946	\$ -	\$ 788,544	\$ -	\$ 82,764,736
Payments to Suppliers and Contractors	(34,991,972)	(582,212)	(2,518,544)	(3,289)	(426,524)	-	(38,522,541)
Payments to Employees	(46,108,560)	-	(4,294,091)	-	(238,203)	-	(50,640,854)
Other Receipts, Net	1,196,065	329,719	862,760	1,017,608	724,653	(51,516)	4,079,289
Net Cash Provided (Used) by Operating Activities	(2,904,221)	(252,493)	(973,929)	1,014,319	848,470	(51,516)	(2,319,370)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Property Taxes Supporting Operations	-	-	1,032,514	-	-	-	1,032,514
Noncapital Grants and Contributions	5,540,982	672,926	35,444	-	-	-	6,249,352
Net Cash Provided by Noncapital Financing Activities	5,540,982	672,926	1,067,958	-	-	-	7,281,866
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Principal Paid on Long-Term Debt	(1,175,000)	-	-	-	-	-	(1,175,000)
Interest Paid on Long-Term Debt	(619,688)	-	(410,913)	(2,049)	(15,665)	12,140	(1,036,175)
Principal Paid on Finance Lease Obligations	(691,676)	-	-	(111,951)	(65,946)	51,516	(818,057)
Principal Paid on SBITA	(103,817)	-	-	-	-	-	(103,817)
Purchase of Capital Assets	(11,345,123)	-	-	3,484	-	-	(11,341,639)
Net Cash Used by Capital and Related Financing Activities	(13,935,304)	-	(410,913)	(110,516)	(81,611)	63,656	(14,474,688)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Investment Income	1,626,935	248,405	79,618	-	-	(12,140)	1,942,818
Purchase of Investments	(4,276,456)	(1,266,803)	(61,510)	-	-	-	(5,604,769)
Proceeds from Disposition of Investments	13,632,705	-	250,000	-	-	-	13,882,705
Purchase of Majority Interest in Surgery Center, Net of Cash Acquired	-	-	-	(907,092)	73,400	-	(833,692)
Net Cash Provided (Used) by Investing Activities	10,983,184	(1,018,398)	268,108	(907,092)	73,400	(12,140)	9,387,062
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>							
	(315,359)	(597,965)	(48,776)	(3,289)	840,259	-	(125,130)
Cash and Cash Equivalents - Beginning of Year	4,321,292	1,278,464	369,100	8,136	-	-	5,976,992
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 4,005,933</b>	<b>\$ 680,499</b>	<b>\$ 320,324</b>	<b>\$ 4,847</b>	<b>\$ 840,259</b>	<b>\$ -</b>	<b>\$ 5,851,862</b>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024  
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

	Hospital	Foundation	Senior Care Center	GVHCS	Surgery Center	Elimination Entries	Combined
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>							
Operating Loss	\$ (2,531,054)	\$ (579,685)	\$ (3,486,790)	\$ (189,342)	\$ (24,539)	\$ 5,247	\$ (6,806,163)
Depreciation and Amortization	3,427,914	-	1,794,251	160,072	73,657	(59,360)	5,396,534
Provision for Bad Debts	4,977,940	-	-	-	-	-	4,977,940
Changes in Operating Assets and Liabilities:							
Patient and Resident Accounts Receivable, Net	(6,772,549)	-	109,167	-	117,382	440,713	(6,105,287)
Supplies	(118,593)	-	14,733	24,371	(42,683)	-	(122,172)
Prepaid Expenses and Other	(1,147,421)	-	(25,839)	1,610	-	332,316	(839,334)
Accounts Payable	709,774	(2,527)	280,378	-	-	(440,713)	546,912
Accrued Expenses and Other Liabilities	556,351	-	234,173	-	-	-	790,524
Intercompany	(1,848,259)	329,719	105,998	1,017,608	724,653	(329,719)	-
Estimated Amounts Due to Third-Party Payors	(158,324)	-	-	-	-	-	(158,324)
Net Cash Provided (Used) by Operating Activities	<u>\$ (2,904,221)</u>	<u>\$ (252,493)</u>	<u>\$ (973,929)</u>	<u>\$ 1,014,319</u>	<u>\$ 848,470</u>	<u>\$ (51,516)</u>	<u>\$ (2,319,370)</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINING STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2023  
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

	Hospital	Foundation	Senior Care Center	GVHCS	Elimination Entries	Combined
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from and on Behalf of Patients and Residents	\$ 68,759,562	\$ -	\$ 5,273,802	\$ -	\$ -	\$ 74,033,364
Payments to Suppliers and Contractors	(28,365,582)	(505,216)	(3,109,804)	(4,417)	-	(31,985,019)
Payments to Employees	(39,964,313)	-	(4,787,044)	-	-	(44,751,357)
Other Receipts, Net	926,796	162,837	1,901,711	(200,000)	-	2,791,344
Net Cash Provided (Used) by Operating Activities	<u>1,356,463</u>	<u>(342,379)</u>	<u>(721,335)</u>	<u>(204,417)</u>	<u>-</u>	<u>88,332</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Property Taxes Supporting Operations	-	-	979,841	-	-	979,841
Noncapital Grants and Contributions	1,217,650	1,974,524	31,100	-	-	3,223,274
Net Cash Provided by Noncapital Financing Activities	<u>1,217,650</u>	<u>1,974,524</u>	<u>1,010,941</u>	<u>-</u>	<u>-</u>	<u>4,203,115</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Principal Paid on Long-Term Debt	(1,031,950)	-	(113,050)	-	-	(1,145,000)
Interest Paid on Long-Term Debt	(154,026)	-	(423,920)	-	-	(577,946)
Principal Paid on Finance Lease Obligations	(711,076)	-	(2,092)	-	-	(713,168)
Principal Paid on SBITA	(62,008)	-	-	-	-	(62,008)
Proceeds from Sale of Capital Assets	15,000	-	-	-	-	15,000
Purchase of Capital Assets	(6,416,665)	-	(5,382)	(1)	-	(6,422,048)
Net Cash Used by Capital and Related Financing Activities	<u>(8,360,725)</u>	<u>-</u>	<u>(544,444)</u>	<u>(1)</u>	<u>-</u>	<u>(8,905,170)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Investment Income	1,468,973	339,082	72,716	-	-	1,880,771
Purchase of Investments	(3,592,806)	(2,938,646)	(72,717)	-	-	(6,604,169)
Proceeds from Disposition of Investments	7,803,452	377,928	114,576	-	-	8,295,956
Net Cash Provided (Used) by Investing Activities	<u>5,679,619</u>	<u>(2,221,636)</u>	<u>114,575</u>	<u>-</u>	<u>-</u>	<u>3,572,558</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(106,993)</b>	<b>(589,491)</b>	<b>(140,263)</b>	<b>(204,418)</b>	<b>-</b>	<b>(1,041,165)</b>
Cash and Cash Equivalents - Beginning of Year	<u>4,428,285</u>	<u>1,867,955</u>	<u>509,363</u>	<u>212,554</u>	<u>-</u>	<u>7,018,157</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b><u>\$ 4,321,292</u></b>	<b><u>\$ 1,278,464</u></b>	<b><u>\$ 369,100</u></b>	<b><u>\$ 8,136</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 5,976,992</u></b>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2023  
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

	Hospital	Foundation	Senior Care Center	GVHCS	Elimination Entries	Combined
<b>RECONCILIATION OF OPERATING GAIN (LOSS) TO NET CASH PROVIDED (USED) BY</b>						
<b>OPERATING ACTIVITIES</b>						
Operating Gain (Loss)	\$ 446,039	\$ (504,411)	\$ (3,522,623)	\$ (18,239)	\$ -	\$ (3,599,234)
Depreciation and Amortization	3,136,549	-	1,814,849	13,508	-	4,964,906
Provision for Bad Debts	4,096,222	-	-	-	-	4,096,222
Changes in Operating Assets and Liabilities:						
Patient and Resident Accounts Receivable, Net	(4,997,403)	-	(10,864)	-	-	(5,008,267)
Supplies	(318,718)	-	10,700	-	-	(308,018)
Prepaid Expenses and Other	(101,510)	-	7,834	-	212,837	119,161
Accounts Payable	142,048	(805)	(67,688)	314	-	73,869
Accrued Expenses and Other Liabilities	705,130	-	(187,951)	-	-	517,179
Intercompany	(984,408)	162,837	1,234,408	(200,000)	(212,837)	-
Deferred Revenue	(721,346)	-	-	-	-	(721,346)
Estimated Amounts Due to Third-Party Payors	(46,140)	-	-	-	-	(46,140)
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,356,463</u>	<u>\$ (342,379)</u>	<u>\$ (721,335)</u>	<u>\$ (204,417)</u>	<u>\$ -</u>	<u>\$ 88,332</u>

**GUNNISON VALLEY HOSPITAL AND  
GUNNISON VALLEY HEALTH SENIOR CARE CENTER  
COMPONENT UNITS OF GUNNISON COUNTY, COLORADO  
COMBINED BUDGETED AND ACTUAL REVENUES AND EXPENSES  
HOSPITAL AND SENIOR CARE CENTER ONLY  
YEAR ENDED DECEMBER 31, 2024  
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

	Actual	Budgeted	Favorable (Unfavorable) Variance
<b>OPERATING REVENUES</b>			
Net Patient Service Revenue	\$ 79,624,341	\$ 78,060,414	\$ 1,563,927
Net Resident Service Revenue	4,866,779	6,185,144	(1,318,365)
Other Operating Revenue	3,803,683	3,356,506	447,177
Total Operating Revenues	88,294,803	87,602,064	692,739
<b>OPERATING EXPENSES</b>			
Salaries, Wages, and Employee Benefits	51,452,872	53,705,616	2,252,744
Other	43,073,656	31,838,351	(11,235,305)
Total Operating Expenses	94,526,528	85,543,967	(8,982,561)
<b>OPERATING LOSS</b>	(6,231,725)	2,058,097	(8,289,822)
<b>NONOPERATING REVENUES (EXPENSES)</b>	7,683,919	3,260,396	4,423,523
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENSE</b>	\$ 1,452,194	\$ 5,318,493	\$ (3,866,299)

**NOTE TO SCHEDULE**

Annual budgets are adopted as required by Colorado statutes. Formal budgetary integration is employed as a management control device during the year. Budgets are adopted on a basis that is consistent with U.S. GAAP.

Appropriations are adopted by resolution in total.



**INDEPENDENT AUDITORS' 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**

Board of Trustees  
Gunnison Valley Hospital and  
Gunnison Valley Health Senior Care Center  
Gunnison, 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 Gunnison Valley Hospital and Gunnison Valley Health Senior Care Center (the Organizations), which comprise the combined statement of net position as of December 31, 2024, and the related combined statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated May 27, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the combined financial statements, we considered the Organizations' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organizations' internal control. Accordingly, we do not express an opinion on the effectiveness of the Organizations' 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 than 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 or significant deficiencies may exist that have not been identified.

Board of Trustees  
Gunnison Valley Hospital and  
Gunnison Valley Health Senior Care Center

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organizations' combined 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 combined financial statements. 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 result of that testing, and not to provide an opinion of the effectiveness of the Organizations' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organizations' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Denver, Colorado  
May 27, 2025



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



# Community Based Organization 2026 Charges for Service Application



Organization Information	Guidelines						
Organization Name: <u>Gunnison Valley Animal Welfare League (GVAWL)</u> Address 1: <u>98 Basin Park Drive</u> Address 2: <u>PO Box 1834</u> City: <u>Gunnison</u> State: <u>CO</u> Zip: <u>81230</u> Telephone Number: <u>970-641-1173</u> Email Address: <u>gvawlcentral@gmail.com</u> Contact Person(s): <u>Kayce Steele, Board President</u>	<p><b>Please attach the following documents to this application:</b></p> <p>A) Names and addresses of all Board members including designation of officers</p> <p>B) Budget detail for 2025 with reasonable detail for income and expenses for the agency as a whole (if you are requesting funding for a specific event or project, please provide the event or project budget as well)</p> <p>C) 2025 Funding Report</p> <p>D) Copy of most recent audited/reviewed financial statements</p> <p><b>Submit completed application to:</b></p> <table border="0"> <tr> <td>Electronic Submittal: Adobe PDF Format</td> <td>Mailed Submittal: Gunnison County Finance Attn: Lupita Halligan</td> </tr> <tr> <td>Lupita Halligan, Senior Accountant</td> <td>200 E Virginia Ave</td> </tr> <tr> <td>LHalligan@gunnisoncounty.org</td> <td>Gunnison, CO 81230</td> </tr> </table>	Electronic Submittal: Adobe PDF Format	Mailed Submittal: Gunnison County Finance Attn: Lupita Halligan	Lupita Halligan, Senior Accountant	200 E Virginia Ave	LHalligan@gunnisoncounty.org	Gunnison, CO 81230
Electronic Submittal: Adobe PDF Format	Mailed Submittal: Gunnison County Finance Attn: Lupita Halligan						
Lupita Halligan, Senior Accountant	200 E Virginia Ave						
LHalligan@gunnisoncounty.org	Gunnison, CO 81230						

**\*\*SUBMITTAL DEADLINE: OCTOBER 24, 2025\*\***

1. **What is the amount of County funds requested? Please keep your request below \$12,000.**

The Gunnison Valley Animal Welfare League (GVAWL) respectfully requests \$12,000 in operational funds.

2. **Provide specific information regarding what the County funds will be used for.**

The Gunnison Valley Animal Welfare League (GVAWL) is a 501(c)(3) which works under our mission to: care for homeless animals and place them in permanent homes, assist the community with spay/neuter costs, and prevent the neglect of and cruelty to animals by educating the public about their humane treatment and by promoting humane behavior. We achieve this mission through the various programs we provide to our community.

GVAWL accepts stray, abandoned, relinquished, and impounded cats and dogs in the Gunnison Valley. We work to locate an animal's owners when there is one; otherwise, each animal is provided any necessary medical care, spay/neuters, microchipping, and vaccinations prior to being placed in a forever home. During their stay in our facility, our animals are fed, exercised, and provided love and attention by our dedicated shelter manager, part-time assistant manager, and our fifty plus volunteers. The animals are taken for walks, played with, given treats and provided with enrichment exercises, and some even receive one-on-one training from local dog trainers. We, as an organization, strive to provide all the animals in our care with the love and attention they deserve but to also establish relationships with each one in order to determine the ideal adopter and home for every animal. When possible, GVAWL also traps feral cats in the county limits and spays/neuters them prior to releasing them to a barn home. This helps the county drastically decrease the number of homeless animals in our community. In 2024, the Best Friends Animal Sanctuary listed GVAWL as a no-kill rescue,

<https://bestfriends.org/no-kill/animal-shelter-statistics/colorado>. GVAWL is run by a working Board of Directors and a large volunteer pool with our only paid positions consisting of our full-time shelter manager and our part-time (6-10 hours/week) assistant shelter manager.

In addition, GVAWL works with another local non-profit organization, Project Hope, by providing temporary housing to animals belonging to survivors of domestic violence. Survivors of domestic violence are often terrified that if they leave their partner and do not take their pet with them, their pet will be injured or killed. Because of this, when the survivor is unable to take their pet with them, they often decide to stay and protect their animal. But now, in Gunnison County, this is not necessary. If a survivor has a pet, GVAWL will temporarily provide care for that pet while their owner makes arrangements to return them to their care. This provides not only safety for the animal but also provides a sense of relief for the pet owner and allows them to focus on ensuring their own safety.

Another way we assist our community members is with our spay and neuter program in which we provide coupons for spay/neuter assistance to those in financial need. This program is income based and is utilized to assist with the costs associated with the spay/neuter of privately owned pets in our community. Such a program is imperative to communities as spaying/neutering pets can lead to a decrease in aggressive behavior as well as in an animal's likelihood to roam which in turn decreases the amount of dog bites and stray animal calls that our local law enforcement agencies must respond to. Spaying and neutering our pets can also decrease the likelihood of certain cancers and can decrease undesirable behaviors such as marking (peeing on items) which thus decreases the likelihood of the animal being relinquished to the shelter due to behavior problems.

In 2025, the GVAWL Board devoted much time to revamping the current spay/neuter program which at the time issued a set amount for a cat spay, a dog spay, another for a cat neuter, and a fourth amount for a dog neuter. These amounts were issued regardless of the applicant's income. The issue we were noticing with this format was that when someone in need did not receive enough assistance, they did not utilize the coupon nor did they have their pet spayed or neutered. We determined that funds would be best spent giving larger coupon amounts to those in the most need and lesser to those just needing minimal assistance. In order to determine which coupon amounts would be most helpful, we contacted local veterinarians to determine their average cost for cat spays and neuters and dog spays and neuters. We then were able to create a sliding scale that standardized what coupon amounts would be issued for each procedure based on a household's reported total income. We believe this new scale will allow us to help where help is most needed and to continue to increase the amount of spayed/neutered animals in our valley, thus decreasing the homeless pet population. Every year, GVAWL applies for grant funds through the Colorado Pet Overpopulation Fund (CPFO) to assist with this program's expenses.

Silver Whiskers is another program we manage which places an animal with a veteran, disabled, senior, or low-income individual who would benefit greatly from owning a pet but is unable to financially afford one. Owning a pet increases an individual's activity level, improves health, and decreases loneliness and we believe everyone should experience pet ownership and its benefits despite their

level of income. We do so by linking individuals with a pet that we believe would be a good match, waive the adoption fee, and assist with providing food and medical care for the animal. Every year, we apply for grant assistance specifically for Silver Whiskers to cover the costs associated with the program.

GVAWL provides education to our community through social media, our website, answering questions made in person or by phone or email, linking pet owners to local resources, providing tours of the shelter to youth programs, and through our Pet Expo. We create a sense of community through our well known public events such as Spayghetti and No Balls Dinner, our annual yard sale (which brought in approximately \$8,000 this past year), Santa Paws (photos with Santa Claus for kids and pets), and more. We maintain close, effective relationships with the Gunnison Sheriff's Office and City Neighborhood Services, and reserve specific kennels for all law enforcement agencies that can be accessed 24/7. When able to do so, we also provide pet food to families in need to help decrease their financial strain as well as the possibility of them needing to relinquish their beloved pet.

At Gunnison Valley Animal Welfare League, we have a clear understanding that healthy, safe, and educated pet ownership is a benefit to the entire community. Our shelter plays a vital role in the community and surrounding areas as we provide essential services that are not otherwise available. GVAWL has a clear understanding of our role to provide the community safe and reliable care and adoptions. We know that companion animals can provide comfort and stability, particularly for our most vulnerable community members.

**3. Provide information about what results you will provide for the amount requested, and how you will measure those results. Please address how these results relate to existing County services.**

In January 2027, we will be able to provide the County of Gunnison with the number of cats and dogs that: entered our care and how (relinquishment, stray, impounded), were returned to owner, and were adopted, as well as how many spay and neuter coupons were issued to our community members. As this is information we always record, we will be able to compare 2026 to previous years. In addition, we will be able to provide monthly financial statements, a 2026 budget, Board meeting agendas and minutes, payroll hours, estimated number of volunteers hours, and other crucial documents upon request. Per our County lease agreement, GVAWL also annually provides the County with a BOCC, a report specifically tracking County animals in our care.

As an organization, we believe the most effective way to gauge our success is by the continued successful operation and effective management of the shelter. This is exhibited by dedicated staff, loyal and passionate volunteers, a hardworking board, a supportive community, and most importantly, safe, healthy, and joyful pets living with their loving and grateful families. It also includes us maintaining working, collaborative relationships with law enforcement, local businesses, and non-profits in the community.

We are the only non-profit animal shelter in the valley that maintains a contract with Gunnison County, providing shelter and care to homeless, abandoned, impounded, and relinquished animals in the county. We also provide spay/neuter assistance, education, and feral cat services to continue our work in decreasing the homeless pet population in the valley. While providing these services, we continue to work to improve our programs (re-assessing our Spay/Neuter Coupon program and continuing to improve upon our fundraising) and making improvements to the shelter. In 2025, we successfully transitioned two of our indoor only dog kennels into indoor-outdoor kennels, providing scared animals the ability to let themselves in and out of the building on their own. This is a huge advancement in the safety and well-being of our animals as well as our staff and volunteers. Through funds from the county, we will continue to provide these services and in our work towards meeting these goals, as well as in our work in furthering the betterment of the shelter.

**Current Board Member Contact Information:**

<b>President:</b>	<b>Physical Address:</b>	<b>Mailing Address (if different)</b>	<b>Occupation/Title</b>
Name: Kayce Steele	508 N. 7th St		Office Manager, Crested Butte Marshal's Office
Phone: 970-238-0252	Gunnison, CO 81230		
Email: kaycebarnett@gmail.com			
<b>Vice President:</b>			
Name: OPEN			
Phone:			
Email:			
<b>Treasurer:</b>			
Name: Sarah Wattles	4359 County Road 10		Bookkeeper, Marvel Accounts LLC
Phone: (970)275-2348	Gunnison, CO 81230		
Email: sarahmarvelco@gmail.com			
<b>Secretary:</b>			
Name: Nora Grant	740 County Road 20		Retired Veterinarian
Phone: 205-706-2421	Gunnison, CO 81230		
Email: noragrantdvm1@gmail.com			
<b>Board Members:</b>			
Name: Kara Berg	302 E Ohio		
Phone: turtlefat@gmail.com	Gunnison, CO 81230		
Email: (541)350-6456			
Name: Christina Sorenson	3517 County Road 730		Retired
Phone:	Gunnison, CO 81230		
Email: c.roman.sorensen@gmail.com			
Name: Jill Lazo	656 Tomichi Trail		Retired
Phone:	Gunnison, CO 81230		
Email: lewey1012@gmail.com			
Name: Emily Hatton	160 Aspen Lane, Unit B2	PO Box 1329	
Phone: (240)676-2743	Crested Butte, CO 81224	Crested Butte, CO 81224	
Email: Emilyrhatton@gmail.com			
<b>Advisory Board Member:</b>			
Name: Paula Mann	347 Overlook Trail	PO Box 1269	Associate Dean, School of Business
Phone: 303-301-4156	Gunnison CO 81230	Gunnison CO 81230	Assistant Professor of Accounting
Email: paulamanncpa@gmail.com	Advisory and Accountant		

Gunnison Valley Animal Welfare League

	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>2023 Budget</b>
<b>Revenues</b>			
Contributions (donation boxes, Individual donations)	50,000	45,000	45,000
Corporate Donations	2,000	2,000	3,000
Fundraising Events	31,000	23,950	16,000
Grants (Municipal and Private)	51,500	47,500	33,000
Shelter Earned Income (Adoption and Impound Fees)	22,000	22,000	20,000
<b>Total Revenues</b>	<b>156,500</b>	<b>140,450</b>	<b>117,000</b>
Funds transferred from cash reserves	12,340	27,750	-
Funds transferred to cash reserves	-	-	1,200
<b>Expenses</b>			
Professional Fees (Bookkeeping and Website)	3,000	3,000	3,000
Advertising	500	500	1,000
Office Supplies	2,500	2,500	2,500
Volunteer Appreciation	1,500	1,500	1,500
Shelter Supplies	3,000	3,000	3,000
Dues and Subscriptions	1,000	750	750
Continuing Education	600	600	600
Insurance	6,000	6,000	6,000
Licenses and Fees	750	600	600
Property Expense, repairs and maintenance	22,000	35,000	5,000
Utilities	9,500	9,500	7,800
Fundraising Expenses	3,000	3,000	4,000
<b>Operating Expenses</b>	<b>53,350</b>	<b>65,950</b>	<b>35,750</b>
<b>Payroll Expenses</b>	<b>62,000</b>	<b>60,000</b>	<b>46,500</b>
<b>Payroll Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Program Expenses</b>			
<b>Rescue Center</b>			
Silver Whiskers	2,500	1,500	500
Fostering Expenses	750	750	750
Veterinary Care	12,000	12,000	9,000
Food/Supplies	4,000	4,000	2,500
Sterilization	20,000	13,000	10,000
Euthanasia	700	700	650
Vaccinations/Prescriptions	3,000	2,760	2,400
<b>Total Rescue Center</b>	<b>42,950</b>	<b>34,710</b>	<b>25,800</b>
<b>Spay/Neuter Assistance</b>	<b>10,000</b>	<b>7,000</b>	<b>5,000</b>
<b>Feral / TNR</b>	<b>540</b>	<b>540</b>	<b>2,750</b>
<b>Total Expenses</b>	<b>168,840</b>	<b>168,200</b>	<b>115,800</b>
<b>Total Income/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Gunnison Valley Animal Welfare League**  
**Profit & Loss Budget vs. Actual**  
 January through September 2025

	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>60000 · Income</b>				
<b>61000 · Contributions</b>				
61100 · Donation Boxes	156			
61200 · Contribution	20,301	30,000	-9,699	68%
61300 · Large Contributions (>\$5K)	35,328	20,000	15,328	177%
<b>Total 61000 · Contributions</b>	55,785	50,000	5,785	112%
62000 · Corporate Donations	1,125	2,000	-875	56%
63000 · Fundraising	15,581	31,000	-15,419	50%
<b>64000 · Grants</b>				
64100 · Service Grants (Municipal)	13,500	13,000	500	104%
64200 · Private Grants	36,500	38,500	-2,000	95%
<b>Total 64000 · Grants</b>	50,000	51,500	-1,500	97%
<b>64500 · In-Kind Income</b>				
64510 · Veterinary In-kind	4,507			
64515 · Veterinary In-kind-S/N	444			
64530 · Pet owner contribution	6,554			
<b>Total 64500 · In-Kind Income</b>	11,505			
<b>65000 · Shelter Earned Income</b>				
65100 · Adoption Contributions	12,980	22,000	-9,020	59%
65200 · Impound Fees	1,770			
65300 · Dividend Income	35			
<b>Total 65000 · Shelter Earned Income</b>	14,785	22,000	-7,215	67%
67000 · Interest Income	0			
<b>Total 60000 · Income</b>	148,782	156,500	-7,718	95%
<b>Total Income</b>	148,782	156,500	-7,718	95%
<b>Gross Profit</b>	148,782	156,500	-7,718	95%
<b>Expense</b>				
66900 · Reconciliation Discrepancies	-0			
<b>70000 · Operating Expenses</b>				
<b>71100 · Professional Fees</b>				
71110 · Accounting/Bookkeeping	1,733	1,500	233	116%
71130 · Website maintenance	584	1,500	-916	39%
<b>Total 71100 · Professional Fees</b>	2,317	3,000	-683	77%
71200 · Advertising	100	500	-400	20%
<b>71300 · Office Supplies</b>				
71326 · Credit Card Processing fees	599	900	-301	67%
71310 · Postage	31	650	-619	5%
71320 · Copying/Printing	455	900	-445	51%
71325 · Bank Fees	25	50	-25	50%
<b>Total 71300 · Office Supplies</b>	1,111	2,500	-1,389	44%
71330 · Volunteer Grat/Appreciation	565	1,500	-935	38%
71350 · Shelter Supplies	1,803	3,000	-1,197	60%
71400 · Dues and Subscriptions	550	1,000	-450	55%
71500 · Continuing Education	0	600	-600	0%
71600 · Insurance	5,827	6,000	-173	97%
71700 · Licenses and Fees	572	750	-178	76%
<b>71800 · Property Expense</b>				
71810 · Repairs and Maintenance	2,363	2,000	363	118%
71820 · Improvements/Projects	37,415	20,000	17,415	187%
<b>Total 71800 · Property Expense</b>	39,778	22,000	17,778	181%
<b>71900 · Utilities</b>				
71948 · Security	994	400	594	248%
71910 · Internet	891	1,100	-209	81%
71930 · Telephone	521	600	-79	87%
71940 · Electric	1,639	2,100	-461	78%
71945 · Gas	1,690	3,800	-2,110	44%
71946 · Trash	514	750	-236	69%
71947 · County	1,174	750	424	156%
<b>Total 71900 · Utilities</b>	7,422	9,500	-2,078	78%

	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
71950 · Fundraising Expenses				
71960 · Pay Pal Fees	38	200	-162	19%
71950 · Fundraising Expenses - Other	1,028	2,800	-1,772	37%
<b>Total 71950 · Fundraising Expenses</b>	<b>1,066</b>	<b>3,000</b>	<b>-1,934</b>	<b>36%</b>
<b>Total 70000 · Operating Expenses</b>	<b>61,110</b>	<b>53,350</b>	<b>7,760</b>	<b>115%</b>
81000 · Payroll Expense (PR)				
81100 · PR Taxes	3,460	3,800	-340	91%
81200 · Wages	42,225	58,000	-15,775	73%
81400 · Direct Deposit Fees	0	200	-200	0%
<b>Total 81000 · Payroll Expense (PR)</b>	<b>45,684</b>	<b>62,000</b>	<b>-16,316</b>	<b>74%</b>
90000 · Program Expenses				
91000 · Rescue Center				
91700 · Silver Whiskers	1,664	2,500	-836	67%
91600 · Fostering Expenses	40	750	-710	5%
91100 · Veterinary Care	14,072	12,000	2,072	117%
91200 · Food/Supplies	2,369	4,000	-1,631	59%
91300 · Sterilization	12,600	20,000	-7,400	63%
91400 · Euthanasia	0	700	-700	0%
91500 · Vaccinations/Prescriptions	2,602	3,000	-398	87%
<b>Total 91000 · Rescue Center</b>	<b>33,346</b>	<b>42,950</b>	<b>-9,604</b>	<b>78%</b>
92000 · Spay/Neuter Assistance				
92100 · Dogs/Spay	6,254	3,000	3,254	208%
92200 · Dogs/Neuter	3,284	2,000	1,284	164%
92300 · Cats/Spay	7,384	3,000	4,384	246%
92400 · Cats/Neuter	1,895	2,000	-105	95%
<b>Total 92000 · Spay/Neuter Assistance</b>	<b>18,817</b>	<b>10,000</b>	<b>8,817</b>	<b>188%</b>
93000 · Feral				
93200 · Food/Supplies	0	540	-540	0%
<b>Total 93000 · Feral</b>	<b>0</b>	<b>540</b>	<b>-540</b>	<b>0%</b>
<b>Total 90000 · Program Expenses</b>	<b>52,163</b>	<b>53,490</b>	<b>-1,327</b>	<b>98%</b>
<b>Total Expense</b>	<b>158,958</b>	<b>168,840</b>	<b>-9,882</b>	<b>94%</b>
<b>Net Ordinary Income</b>	<b>-10,176</b>	<b>-12,340</b>	<b>2,164</b>	<b>82%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
70600 · Unrealized Gains and Losses	8,051			
<b>Total Other Income</b>	<b>8,051</b>			
<b>Net Other Income</b>	<b>8,051</b>	<b>0</b>	<b>8,051</b>	<b>100%</b>
<b>Net Income</b>	<b>-2,125</b>	<b>-12,340</b>	<b>10,215</b>	<b>17%</b>

Gunnison Valley Animal Welfare League  
Income detail  
as of September 30, 2025

GL Account	Description	Budget Amount	Amount Received	Expenses	Net Amount	Month Received	Notes
61200 · Contributions	Individual Contributions	30,000	20,457	-	20,457		
61300 · Large Contributions	MacAllister Foundation (Shelter Manager)	10,000	20,000	-	20,000	June	
	MacAllister Foundation (Operations)	-	5,000	-	5,000	June	
	Other	10,000	10,328	-	10,328		
<b>62000 · Corporate Donations</b>		<b>2,000</b>	<b>1,125</b>	<b>-</b>	<b>1,125</b>		
63000 · Fundraising	Spayghetti	2,000	4,190	844	3,346		
	Fall Auction	3,500	600	-	600		
	Cat and Dog Art Show	1,250	1,626	17	1,609		Every other year
	PUP/SUP & Paddle Board Auction	1,500	970	-	970		Last Year for Paddle Board
	Yard Sale   Flea Market	2,000	8,155	-	8,155		
	Night of Lights / Santa Paws	750	-	-	-		
	Other fundraising	20,000	40	-	40		
64100 · Service Grants (Municipal)	Gunnison County	10,500	11,500	-	11,500	March	
	City of Gunnison	2,500	2,000	-	2,000	March	
64200 · Private Grants	Wags and Menace	2,000	2,000	-	2,000		
	Gunnison Car Club	1,000	-	-	-		
	CPOF - Adopt a Shelter License Plate	15,000	15,000	-	15,000		
	CPOF - Tax Checkoff Grants	3,000	4,000	-	4,000		
	CFGV - Operations	5,000	7,000	-	7,000		
	Gunnison Home Association	2,500	2,500	-	2,500	January	
	Other private grants	10,000					
	CFGV - Mt Crested Butte	-	5,000	-	5,000		
	CFGV - Here for Good Raffle	-	1,000	-	1,000		
<b>65000 · Shelter Earned Income</b>		<b>22,000</b>	<b>14,750</b>	<b>-</b>	<b>14,750</b>		
Totals		<u>156,500</u>	<u>137,241</u>				

**Gunnison Valley Animal Welfare League**  
 Bank Account Balances and Program Costs

Date: **September 30, 2025**

Banking:

Operating Account, BMO	164,117
Savings Account, BMO	3,005
<b>Total Cash Accounts</b>	<u>167,122</u>

Restricted Funds:	Beg Bal, 1/1	Additions	Encumbrances	Available
Home Assoc. - Silver Whiskers	3,777	2,500	1,597	4,679
Redfords Treasure Fund	588	2,000	1,825	763
EMASAC	1,485	-	200	1,285
CPOF - Sterilization (March FY)	-	15,000	9,883	5,117
CPOF - Spay/Neuter Program (June FY)	2,027	4,000	2,027	4,000
Protective Passageways	8,000	-	8,000	-
<b>Total Restricted Funds</b>	<u>15,876</u>			<u>15,844</u>

Investment Holdings:

Edward Jones - Money Market	9
Money Market	57,998
Fixed Income	40,106
Equities	43,341
Ending Balance	<u>141,453</u>
<b>Total All Funds</b>	<u><u>324,419</u></u>

Program Costs	YTD	Veterinary In-Kind	Pet Owner In-Kind	Net GVAWL Expense	Yearly Budget	(Over) / Under Budget
<b>Rescue Center</b>						
Animal Sterilization - 91300	12,600.13	2,520.09	-	10,080.04	20,000.00	9,919.96
Euthanasia - 91400	-	-	-	-	700.00	700.00
Food/Supplies - 91200	2,369.00	17.43	-	2,351.57	4,000.00	1,648.43
Shelter Supplies - 71350	1,802.70	-	-	1,802.70	3,000.00	1,197.30
Vaccinations/Prescription - 91500	2,601.72	3.49	-	2,598.23	3,000.00	401.77
Veterinary Care - 91100	14,071.66	1,899.32	175.00	11,997.34	12,000.00	2.66
Actual Cost	<u>33,445.21</u>	<u>4,440.33</u>	<u>175.00</u>	<u>28,829.88</u>	<u>42,700.00</u>	<u>13,870.12</u>
<b>Fostering - 91600</b>						
All Expenses	39.99	-	-	39.99	750.00	710.01
Actual Cost	<u>39.99</u>	<u>-</u>	<u>-</u>	<u>39.99</u>	<u>750.00</u>	<u>710.01</u>
<b>Silver Whiskers - 91700</b>						
All Expenses	1,663.88	66.42	-	1,597.46	2,500.00	902.54
Actual Cost	<u>1,663.88</u>	<u>66.42</u>	<u>-</u>	<u>1,597.46</u>	<u>2,500.00</u>	<u>902.54</u>
<b>Spay Neuter - 92000</b>						
Spay/Neuter Assistance	18,816.94	444.16	6,379.35	11,993.43	10,000.00	(1,993.43)
Actual Cost	<u>18,816.94</u>	<u>444.16</u>	<u>6,379.35</u>	<u>11,993.43</u>	<u>10,000.00</u>	<u>(1,993.43)</u>
<b>Feral - 93000</b>						
Animal Sterilization	-	-	-	-	-	-
All other expenses	-	-	-	-	540.00	540.00
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>540.00</u>	<u>540.00</u>
	53,966.02	4,950.91	6,554.35	42,460.76	56,490.00	14,029.24



# Community Based Organization 2026 Charges for Service Application



Organization Information	Guidelines						
Organization Name: <u>Project Hope of Gunnison Valley</u> Address 1: <u>PO Box 1812</u> Address 2: _____ City: <u>Gunnison</u> State: <u>CO</u> Zip: <u>81230</u> Telephone Number: <u>970-641-2712</u> Email Address: <u>director@hope4gv.org</u> Contact Person(s): <u>Amy Kirschbaum</u>	<p><b>Please attach the following documents to this application:</b></p> <p>A) Names and addresses of all Board members including designation of officers</p> <p>B) Budget detail for 2025 with reasonable detail for income and expenses for the agency as a whole (if you are requesting funding for a specific event or project, please provide the event or project budget as well)</p> <p>C) 2025 Funding Report</p> <p>D) Copy of most recent audited/reviewed financial statements</p> <p><b>Submit completed application to:</b></p> <table border="0"> <tr> <td>Electronic Submittal: Adobe PDF Format</td> <td>Mailed Submittal: Gunnison County Finance Attn: Lupita Halligan</td> </tr> <tr> <td>Lupita Halligan, Senior Accountant</td> <td>200 E Virginia Ave</td> </tr> <tr> <td>LHalligan@gunnisoncounty.org</td> <td>Gunnison, CO 81230</td> </tr> </table>	Electronic Submittal: Adobe PDF Format	Mailed Submittal: Gunnison County Finance Attn: Lupita Halligan	Lupita Halligan, Senior Accountant	200 E Virginia Ave	LHalligan@gunnisoncounty.org	Gunnison, CO 81230
Electronic Submittal: Adobe PDF Format	Mailed Submittal: Gunnison County Finance Attn: Lupita Halligan						
Lupita Halligan, Senior Accountant	200 E Virginia Ave						
LHalligan@gunnisoncounty.org	Gunnison, CO 81230						

**\*\*SUBMITTAL DEADLINE: OCTOBER 24, 2025\*\***

1. **What is the amount of County funds requested? Please keep your request below \$12,000.**

\$10,500.00

2. **Provide specific information regarding what the County funds will be used for.**

Project Hope of Gunnison Valley plans to use the County funds in multiple areas of our work:

- Project Hope facilitates our county's SART/DVRT (sexual assault response team/domestic violence response team) monthly meetings. We also maintain the website and domain, ensure the QR code is linking to this site and is easy for people to access, and continually facilitate flyer postings throughout our community to ensure people have this vital information. We work to increase involvement from other community organizations, law enforcement officers, and community members to ensure we have a diverse group assisting with this community support. We plan to bring in more training opportunities for this group in 2026 and have already initiated conversations with the Colorado judicial training department to help facilitate this. The group is working with the schools to increase the "Stay Safe Out There" parent and student talks this coming year. The group has also been speaking with the "Safe Bars" program and is working to try and bring this to our county with the help of local hospitality businesses this coming year. We anticipate these costs to be \$3,000 for 2026 (trainings, publications, meeting space, refreshments, mileage, website and QR code maintenance and subscriptions)
- We plan to utilize some of this funding to help with the increasing housing costs faced by our organization and clients. We maintain multiple transitional housing units throughout the county that we use to help clients who are on waiting lists for more permanent housing. This enables them to save for down payments and other moving costs while they are on the waiting lists. Additionally, we partner with local hotels to provide emergency shelter to clients when that is needed. All of these costs continue to rise and as we don't charge anything to our clients, this funding will enable us to continue to be able to provide for our client's safety needs. We anticipate using \$4,000 for these programs (emergency shelter and transitional housing).
- The third way we plan to use this award is by supporting our staff. Though we have been working diligently to raise their pay rates to more appropriate levels, we have not yet reached that goal. We plan to use some of these funds to support our staff so they are able to take care of their own basic needs. Our staff provide clients with advocacy, referrals to other support systems, lead support groups in both English and Spanish languages, and are the foundation of all of our programs. Additionally, all staff who are not bilingual are currently taking Spanish lessons weekly at work to ensure that we are able to make anyone coming into our offices feel safe and supported. We anticipate using \$3,500 for these supports (staff compensation, support groups, Spanish classes, office expenses).

**3. Provide information about what results you will provide for the amount requested, and how you will measure those results. Please address how these results relate to existing County services.**

Funding from the county will enable Project Hope to continue to provide our direct advocacy services and support to anyone affected by domestic violence, sexual assault, human trafficking, and/or stalking in Gunnison County. We will measure the success of our programs through a number of tools and will report those findings accordingly. We utilize a couple different surveys to our clients upon intake and then periodically during their time with us. These measure the client's feeling of safety and of healing. We have been seeing a 30% increase in scores from intake to follow-up and strive to maintain or increase those numbers. We will also utilize our collaborations and community partnerships to increase our resource database as well as obtain their feedback on our programs, how knowledgeable the community is about our programs, and identify any areas where we can make improvements. All of our programs and practices are trauma informed, free to clients, and are client led.

We track all of our client interactions including what services and information was provided. We track the number of client's and dependents served as well as how they heard about our programs. Since COVID, our client numbers have started to level off and we anticipate helping around 150 clients in 2025.

This year we also started tracking our client's number of dependents who are also helped through our programs. As of September 30, 2025 we have assisted 120 dependents and we anticipate this number increasing by 10 to 20 by the end of 2025. Along with these statistics, we also track the number of client files we have been able to close indicating that they have healed to the point that they no longer need our services. So far in 2025, we have been able to close 27 client files!

Our goal for the SART/DVRT group continues to grow as we add more members and increase community awareness. The addition of our QR code and website have increased our community connections, but we plan to work on having more of those members attend meetings and participate in our projects (such as the "Stay Safe Out There" talks). We have received feedback from the community that timing of these meetings was a challenge for some so this year made adjustments to time and location to try and facilitate schedules. We also plan to use this platform to spread community awareness of all the SART/DVRT member's programs, not just Project Hope. We plan to expand the focus to ensure we are supporting all organizations in the valley and therefore have less duplication of services. We plan to strengthen partnerships and be better supports for one another the evidence of this being better engagement in the monthly meetings.

In a year of ever changing challenges, we are very thankful for the support of our County not only through this funding, but also through your partnerships with us. Having just attended a training conference in Keystone, CO and speaking with other communities, we know that many areas are not being as supportive of smaller organizations like Project Hope. With your continued support, we plan to maintain our record of not having to deny anyone who meets our mission the support and services they need to move along their healing journey. Thank you for your continued support.

**3. Provide information about what results you will provide for the amount requested, and how you will measure those results. Please address how these results relate to existing County services.**

Funding from the county will enable Project Hope to continue to provide our direct advocacy services and support to anyone affected by domestic violence, sexual assault, human trafficking, and/or stalking in Gunnison County. We will measure the success of our programs through a number of tools and will report those findings accordingly. We utilize a couple different surveys to our clients upon intake and then periodically during their time with us. These measure the client's feeling of safety and of healing. We have been seeing a 30% increase in scores from intake to follow-up and strive to maintain or increase those numbers. We will also utilize our collaborations and community partnerships to increase our resource database as well as obtain their feedback on our programs, how knowledgeable the community is about our programs, and identify any areas where we can make improvements. All of our programs and practices are trauma informed, free to clients, and are client led.

We track all of our client interactions including what services and information was provided. We track the number of client's and dependents served as well as how they heard about our programs. Since COVID, our client numbers have started to level off and we anticipate helping around 150 clients in 2025.

This year we also started tracking our client's number of dependents who are also helped through our programs. As of September 30, 2025 we have assisted 120 dependents and we anticipate this number increasing by 10 to 20 by the end of 2025. Along with these statistics, we also track the number of client files we have been able to close indicating that they have healed to the point that they no longer need our services. So far in 2025, we have been able to close 27 client files!

Our goal for the SART/DVRT group continues to grow as we add more members and increase community awareness. The addition of our QR code and website have increased our community connections, but we plan to work on having more of those members attend meetings and participate in our projects (such as the "Stay Safe Out There" talks). We have received feedback from the community that timing of these meetings was a challenge for some so this year made adjustments to time and location to try and facilitate schedules. We also plan to use this platform to spread community awareness of all the SART/DVRT member's programs, not just Project Hope. We plan to expand the focus to ensure we are supporting all organizations in the valley and therefore have less duplication of services. We plan to strengthen partnerships and be better supports for one another the evidence of this being better engagement in the monthly meetings.

In a year of ever changing challenges, we are very thankful for the support of our County not only through this funding, but also through your partnerships with us. Having just attended a training conference in Keystone, CO and speaking with other communities, we know that many areas are not being as supportive of smaller organizations like Project Hope. With your continued support, we plan to maintain our record of not having to deny anyone who meets our mission the support and services they need to move along their healing journey. Thank you for your continued support.



A tax exempt 501c3 nonprofit organization providing free confidential safety needs and direct advocacy services to individuals whose lives have been affected by domestic violence, sexual assault, and/or human trafficking.

## 2025 Board of Directors

**Name:** Malia Jones  
**Title:** Board President  
**Occupation:** Crested Butte Arts Center, Special Events Director  
**Residence:** Crested Butte, CO  
**Term:** April 2023 – April 2026

**Name:** Chris Zacher  
**Title:** Vice President  
**Occupation:** Finance and Accounting  
**Residence:** Crested Butte South, CO  
**Term:** June 2024 – resigned September 2025

**Name:** Rebecca Gagne  
**Title:** Board Treasurer  
**Occupation:** Town of Mt Crested Butte, Events Coordinator; bookkeeper  
**Residence:** Gunnison, CO  
**Term:** November 2024 – November 2027

**Name:** Maddie Thomas  
**Title:** Board Secretary  
**Occupation:** previously Mt CB Police; currently insurance sales  
**Residence:** Almont, CO  
**Term:** August 2025 – August 2028

**Name:** Kathy Norgard  
**Title:** Board Member  
**Occupation:** Retired Licensed Psychologist  
**Residence:** Crested Butte South, CO  
**Term:** March 2024 – March 2027



P.O. Box 1812, Gunnison CO 81230 | 970.641.2712 | [www.hope4gv.org](http://www.hope4gv.org)

A tax exempt 501c3 nonprofit organization providing free confidential safety needs and direct advocacy services to individuals whose lives have been affected by domestic violence, sexual assault, and/or human trafficking.

**Name:** Tracy Adamczyk  
**Title:** Board Member  
**Occupation:** Retired Financial Planner  
**Residence:** Crested Butte South, CO  
**Term:** March 2025 – March 2028

**Please note:**

Board member addresses are kept strictly confidential due to the nature of our work and potential exposure to violent offenders. Email and cell phone contact information can be provided upon request.

Each board member serves 5 volunteer hours per week on average

- Pete Rowland (retired college professor of Psychology and Political Science) from Crested Butte is interested in being on our board and the board is currently speaking with him and will vote on his addition this month.  
10/15/2025

					2025 Approved Budget	
Ordinary Income/Expense						
Income					2025	
	4100 · Donations					
		4105 · Event donations			150,000.00	SWM
		4100 · Donations - Other			40,000.00	
	Total 4100 · Donations				190,000.00	
	4400 · Private Sector Grants					
		4500 · Foundation Grants				
			4510 · El Pomar		1,000.00	
			4520 · CFGV		6,000.00	
			4521 · AV Hunter Trust		30,000.00	
			4536 · CO Housing & Finance Authority			applied
			CAR Foundation		15,000.00	
			Gunnison Rotary		1,000.00	
			4570 · Anschutz Family Foundation		6,000.00	
			4575 · Rocky Mountain Health Foundatio		11,000.00	
		Total 4500 · Foundation Grants			70,000.00	
	Total 4400 · Private Sector Grants				70,000.00	
	44500 · Government Grants					
		4310 · City and County Grants				
			4312 · City of Gunnison		2,000.00	
			4313 · Town of Crested Butte		4,500.00	
			4314 · Gunnison County		10,500.00	
			4319 - Mt. Crested Butte		5,250.00	
			4320 · Mt. Crested Butte Tax Grant		38,173.00	
		Total 4310 · City and County Grants			60,423.00	
		44520 · Federal Grants				
			4332 · VOCA		130,820.00	
			4336 · OVW		249,194.10	
		Total 44520 · Federal Grants			380,014.10	
		44540 · State Grants				
			4324 · DVP		91,221.00	
			4325 · FVJF		4,687.00	
			44540 · DOLA Infrastructure Grant			spending down
		Total 44540 · State Grants			95,908.00	
	Total 44500 · Government Grants				536,345.10	
Total Income					796,345.10	
Gross Profit					796,345.10	
Expense						
	6100 · Client Assistance					
		6105 · Transportation/Relocation			3,200.00	

		6110 · Client Rent/Housing	27,500.00	
		6115 · Client Utilities	2,200.00	
		6116 · Transitional Housing	47,800.00	
		6120 · Support Group	1,700.00	
		6121 · Legal Counsel	5,200.00	
		6122 · Childcare		
		6125 · Client Needs	5,200.00	
		6135 · Emergency Assistance		
		6136 · Food	2,300.00	
		6137 · Shelter	35,700.00	
		Total 6135 · Emergency Assistance	38,000.00	
		6355 · Crisis Line	1,000.00	
		6356 · Mobile Advocacy Phone	950.00	
		6840 · Regular Counseling	16,160.00	
		<b>Total 6100 · Client Assistance</b>	<b>148,910.00</b>	
		6200 · Insurance		
		6205 · Workers Comp	2,350.00	
		6210 · D & O Liability	1,900.00	
		6215 · General Liability	3,510.00	
		6225 · Surety Bond	134	
		<b>Total 6200 · Insurance</b>	<b>7,894.00</b>	
		6300 · General Office Expenses		
		6305 · Outreach	12,000.00	
		6307 · SART/DVRT	5,500.00	
		6310 · Rent	30,800.00	
		6315 · Utilities		
		6316 · Utilities	3,700.00	
		6317 · Phone/Internet	6,200.00	
		Total 6315 · Utilities	9,900.00	
		6320 · Office Equipment	2,000.00	
		6325 · Office Supplies	6,900.00	
		6330 · Postage and Shipping	400	
		6335 · Printing and Copying	1,000.00	
		6350 · Mileage	800	
		6360 · Staff & Volunteer Appreciation	3,000.00	
		6365 · Building Maintenance		
		6366 · Cleaning	3,800.00	
		6365 · Building Maintenance - Other		
		Total 6365 · Building Maintenance	3,800.00	
		6370 · Licenses/Fees/Subscriptions	6,700.00	
		6375 · Memberships and Dues	2,850.00	
		6380 · Advertising	2,000.00	

		6390 · Conferences and Training	5,600.00	
		6395 · Vehicle	6,200.00	
		<b>Total 6300 · General Office Expenses</b>	<b>99,450.00</b>	
		6400 · Payroll Expenses		
		6405 · Executive Director	72,798.96	
		6406 · Community Engagement.	37,856.00	
		6410 · Director of Operations	46,592.00	
		6415 · Advocacy Director	49,504.00	
		6421 · Bilingual Advocate 1	40,768.00	
		6423 · Bilingual Advocate 2	25,856.00	
		6424 · Program Advocate 1	37,856.00	
		6430 · Crisis Line	14,000.00	
		6435 · Payroll Taxes	21,040.00	
		6440 · Bonus	7,000.00	
		6641 · Benefit stipend	24,120.00	
		6642 · Staff counseling	3,360.00	
		<b>Total 6400 · Payroll Expenses</b>	<b>380,750.96</b>	
		6500 · Professional Fees		
		6510 · Bookkeeping/Accounting	21,000.00	
		6515 · Review and Taxes	14,500.00	
		<b>Total 6500 · Professional Fees</b>	<b>35,500.00</b>	
		6600 · Travel		
		6605 · Hotel	12,000.00	
		6610 · Meals	1,500.00	
		6615 · Mileage	700	
		6955 · Airfare	1,000.00	
		<b>Total 6600 · Travel</b>	<b>15,200.00</b>	
		6700 · Fundraising Expenses		
		6705 · Food and entertainment	25,500.00	
		6710 · Venue and equipment rentals	19,063.00	
		6715 · Marketing and supplies	13,000.00	
		<b>Total 6700 · Fundraising Expenses</b>	<b>57,563.00</b>	
		6820 · Subcontractors		
		6840 - HHS	10,235.68	
		6830 · GCSAPP/Juvenile Services	13,682.80	
		6820 · Mentors	18,096.00	
		<b>Total 6820 · Subcontractors</b>	<b>42,014.48</b>	
		<b>Total Expense</b>	<b>787,282.44</b>	
		<b>Net Ordinary Income</b>	<b>9,062.66</b>	
		<b>Other Income</b>		
		4750 · Interest Income	36	

<b>Total Other Income</b>				<b>36</b>	
<b>Net Other Income</b>				<b>36</b>	
				<b>9,098.66</b>	

\* DV budget is 80% of overall budget or \$629,825.95, based on 2024 statistics

\* DV expenses are 80% of listings

\* SA budget is 16% of overall budget or \$125,965.19, based on 2024 statistics

\* SA expenses are 16% of listings

\* Human Trafficking and Stalking are 4% of the overall budget or \$31,491.30, based on 2024 statistics

\* HT and Stalking expenses are 4% of listings

**PROJECT HOPE OF GUNNISON VALLEY**

FINANCIAL STATEMENTS WITH  
INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2024

## CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS:	
STATEMENTS OF FINANCIAL POSITION	3
STATEMENTS OF ACTIVITIES	4
STATEMENTS OF FUNCTIONAL EXPENSES	5
STATEMENTS OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Project Hope of Gunnison Valley  
Gunnison, Colorado

### *Opinion*

We have audited the financial statements of Project Hope of Gunnison Valley, which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Project Hope of Gunnison Valley as of December 31, 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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 Project Hope of Gunnison Valley and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Other Matter*

The financial statements of Project Hope of Gunnison Valley for the year ended December 31, 2023, which are presented for comparative purposes, were audited by other auditors whose report dated December 9, 2024, expressed an unmodified opinion on those statements.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 Project Hope of Gunnison Valley'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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. 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 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 Project Hope of Gunnison Valley'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 Project Hope of Gunnison Valley'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.

*Watson Coon Ryan, LLC*

WATSON COON RYAN, LLC  
Centennial, Colorado  
July 14, 2025

**Project Hope of Gunnison Valley**  
**Statements of Financial Position**  
**December 31, 2024 and 2023**

	2024	2023
<b>ASSETS</b>		
Cash and cash equivalents	\$ 541,582	\$ 337,464
Grants Receivable	148,066	131,538
Operating lease right-of-use asset	67,885	94,364
Financing lease right-of-use asset	10,478	-
Total assets	\$ 768,011	\$ 563,366
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ 2,146
Accrued payroll	14,207	15,512
Right of use lease liability	71,485	97,564
Financing lease obligation	10,478	1,637
Deferred revenue	51,900	-
Total liabilities	148,070	116,859
<b>NET ASSETS</b>		
Net assets without donor restrictions	619,941	446,507
Total net assets	619,941	446,507
Total liabilities and net assets	\$ 768,011	\$ 563,366

The accompanying notes are an integral part of the financial statements.

**Project Hope of Gunnison Valley**  
**Statements of Activities**  
**For the years ended December 31, 2024 and 2023**

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUE AND OTHER SUPPORT</b>						
Government grants	\$ 604,337	\$ -	\$ 604,337	\$ 494,011	\$ -	\$ 494,011
Foundations	59,000	-	59,000	41,500	-	41,500
Contributions	114,215	-	114,215	39,688	-	39,688
Special event	113,469	-	113,469	104,170	-	104,170
Total revenue and other support	<u>891,021</u>	<u>-</u>	<u>891,021</u>	<u>679,369</u>	<u>-</u>	<u>679,369</u>
<b>EXPENSES</b>						
Program services	555,088	-	555,088	444,178	-	444,178
Supporting services						
General and administrative	113,768	-	113,768	72,998	-	72,998
Fundraising	48,731	-	48,731	41,780	-	41,780
Total supporting services expenses	<u>162,499</u>	<u>-</u>	<u>162,499</u>	<u>114,778</u>	<u>-</u>	<u>114,778</u>
Total expenses	<u>717,587</u>	<u>-</u>	<u>717,587</u>	<u>558,956</u>	<u>-</u>	<u>558,956</u>
<b>CHANGE IN NET ASSETS</b>	173,434	-	173,434	120,413	-	120,413
<b>NET ASSETS, beginning of year</b>	<u>446,507</u>	<u>-</u>	<u>446,507</u>	<u>326,094</u>	<u>-</u>	<u>326,094</u>
<b>NET ASSETS, end of year</b>	<u>\$ 619,941</u>	<u>\$ -</u>	<u>\$ 619,941</u>	<u>\$ 446,507</u>	<u>\$ -</u>	<u>\$ 446,507</u>

The accompanying notes are an integral part of the financial statements.

**Project Hope of Gunnison Valley**  
**Statements of Functional Expenses**  
**For the year ended December 31, 2024**

	<u>Program Services</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 291,786	\$ 34,328	\$ 17,164	\$ 343,278
Client assistance	157,772	-	-	157,772
Operating expense	19,310	30,883	900	51,093
Professional fees	24,997	17,936	-	42,933
Occupancy expense	35,173	4,138	2,069	41,380
Event expense	-	-	28,598	28,598
Travel	14,437	-	-	14,437
Bad debt expense	-	11,744	-	11,744
Outreach	11,613	-	-	11,613
Insurance	-	8,396	-	8,396
Staff and volunteer appreciation	-	6,343	-	6,343
Total expenses by function	<u>\$ 555,088</u>	<u>\$ 113,768</u>	<u>\$ 48,731</u>	<u>\$ 717,587</u>

The accompanying notes are an integral part of the financial statements.

**Project Hope of Gunnison Valley**  
**Statements of Functional Expenses**  
**For the year ended December 31, 2023**

	<u>Program Services</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 224,996	\$ 26,470	\$ 13,235	\$ 264,701
Client assistance	130,935	-	-	130,935
Operating expense	10,684	17,086	497	28,267
Professional fees	17,285	12,403	-	29,688
Occupancy expense	32,944	3,875	1,938	38,757
Event expense	-	-	24,587	24,587
Travel	19,103	-	-	19,103
Outreach	5,184	-	-	5,184
Insurance	-	6,407	-	6,407
Staff and volunteer appreciation	-	5,234	-	5,234
Depreciation	3,047	1,523	1,523	6,093
Total expenses by function	<u>\$ 444,178</u>	<u>\$ 72,998</u>	<u>\$ 41,780</u>	<u>\$ 558,956</u>

The accompanying notes are an integral part of the financial statements.

**Project Hope of Gunnison Valley**  
**Statements of Cash Flows**  
**For the years ended December 31, 2024 and 2023**

	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 173,434	\$ 120,413
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	-	6,093
Amortization of right of use assets	26,479	25,120
Loss on uncollectable grant expense	11,744	-
Changes in operating assets and liabilities:		
Grants receivable	(28,272)	(57,446)
Accounts payable	(2,146)	225
Accrued payroll liabilities	(1,305)	(10,429)
Change in operating lease assets and liabilities	(26,079)	(23,520)
Deferred revenue	51,900	-
Net cash provided by operating activities	205,755	60,456
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayments on financing lease obligation	(1,637)	(4,759)
Net cash used in financing activities	(1,637)	(4,759)
Net increase in cash and cash equivalents	204,118	55,697
Cash and cash equivalents, beginning of year	337,464	281,767
Cash and cash equivalents, end of year	\$ 541,582	\$ 337,464
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash paid during the year for interest	\$ -	\$ 255
<b>SUPPLEMENTAL DISCLOSURE OF NON-CASH FINANCIAL ACTIVITY</b>		
Lease liabilities arising from obtaining right of use assets	\$ 10,478	\$ -

The accompanying notes are an integral part of the financial statements.

**PROJECT HOPE OF GUNNISON VALLEY**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

NOTE 1 - NATURE OF ACTIVITIES

Project Hope of Gunnison Valley (The Organization) is a non-profit organization formed under Section 501(c) (3) of the internal revenue code. The Organization was created to improve the quality of life for the Gunnison County community by working towards ending intimate partner violence and sexual violence. To accomplish this mission, Project Hope will provide support services to victims and promote community awareness through outreach and education. Project Hope of Gunnison Valley provides services which include but are not limited to: 24-hour crisis response; emergency safe shelter, individual/group advocacy, emergency transportation, food and clothing, community outreach/ education, access to mental health services, peer support groups, and advocacy /volunteer training. Individual advocacy includes such services as assistance in filing and modifying protection orders, divorce and custody paperwork, and court accompaniment. Project Hope receives referrals from a variety of agencies which include, but are not limited to Multicultural Resource Office, Department of Health and Human Services, Center of Mental Health, Gunnison Valley Hospital, and local law enforcement agencies of Gunnison Hinsdale counties. The Organization is primarily supported by government grants, special events, and foundations.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES

Cash and Cash Equivalents

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Grants Receivable

Grants and contributions receivable represent unconditional promises to give that are expected to be collected within one year and are reported at net realizable value. Unconditional gifts expected to be collected in future years are initially reported at fair value determined using the discounted present value of estimated future cash flows technique. The present value techniques utilize risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset.

The Organization determines the allowance for uncollectable grants and contributions receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable. At December 31, 2024 and 2023 \$11,744 and \$0 were written off as uncollectible grant expense, respectively.

Property and Equipment, Net

The Organization follows the practice of capitalizing all expenditures for furniture and equipment in excess of \$2,500. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from three to five years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an

**PROJECT HOPE OF GUNNISON VALLEY**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the years ended December 31, 2024, and 2023.

*Right of Use Leased Assets and Liabilities*

Right to use (ROU) leased assets and the related liabilities are recognized at the lease commencement date and represent the Organization's right to use an underlying asset and lease obligations for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or the useful life of the underlying asset using the straight-line method. The amortization period varies among the leases.

The Organization elected the available practical expedients to account for its existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement. The Organization also elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

*Net Assets*

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net assets without donor restrictions:* Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and board of directors.

*Net Assets With Donor Restrictions* – Net assets subject to donor (or certain grantor) restrictions. Some donor (or grantor) restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. The Organization reports conditional contributions restricted by donors as increases in net assets without donor restrictions if the restrictions and conditions expire simultaneously in the reporting period

*Revenue and Revenue Recognition*

The Organization recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

**PROJECT HOPE OF GUNNISON VALLEY**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

As of December 31, 2024 and 2023, there were \$51,900 and \$0, respectively of conditional contributions that have not been recognized in the accompanying statement of activities because the conditions on which they depend had not yet been met.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. The Organization received cost-reimbursable grants of approximately \$616,148 and \$1,020,648 that have not been recognized at December 31, 2024 and 2023, respectively, because qualifying expenditures have not yet been incurred.

Special events revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. The Organization recognizes special events revenue equal to the fair value of direct benefits to donors when the special event takes place. The Organization recognizes the contribution element of special event revenue immediately, unless there is a right of return if the special event does not take place.

*Contributed Nonfinancial Assets*

Contributed nonfinancial assets include donated professional services, donated equipment, and other in-kind contributions which are recorded at the respective fair values of the goods or services received. The Organization does not sell donated gifts-in-kind. In addition to contributed nonfinancial assets, volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. No significant contributions of such goods or services were received during the years ended December 31, 2024 and 2023, respectively.

*Functional Allocation of Expenses*

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salaries and benefits are allocated on a time and effort basis. All other expenses are charged directly to the program or functional area benefited.

*Advertising and Promotion*

Advertising and promotion costs are expensed as incurred and approximated \$513 and \$2,058 during the years ended December 31, 2024 and 2023, respectively.

*Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**PROJECT HOPE OF GUNNISON VALLEY**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

Income Taxes

The Organization is organized as a Colorado nonprofit corporations and have been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as organizations described in IRC Section 501(c)(3), qualify for the charitable contribution deduction, and have been determined not to be private foundations. Each entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the entities are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. The Organization determined that each entity is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Reclassifications

Certain reclassification of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash with financial institutions believed by the Organization to be creditworthy. Insured accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. From time to time the Organization has amounts in excess of FDIC insurance limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts receivable and promises to give are limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from Board members, governmental agencies, and foundations supportive of the Organization’s mission.

NOTE 3 - AVAILABILITY AND LIQUIDITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following as of December 31, 2024 and 2023:

	2024	2023
Cash and cash equivalents	\$ 541,582	\$ 337,464
Grants receivable	148,066	131,538
Total financial assets available for general expenditure	<u>\$ 689,648</u>	<u>\$ 469,002</u>

The Organization’s goal is generally to maintain financial assets to meet three months of cash operating expenses. Management considers donor restricted contributions that will be used within one year as part of ordinary operations, as being available for general expenditures.

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment consists of \$13,708 of vehicles, which were fully depreciated as of December 31, 2024 and 2023. Depreciation expense for the years ended December 31, 2024 and 2023 was \$0 and \$6,093, respectively.

**PROJECT HOPE OF GUNNISON VALLEY**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

NOTE 5 - RIGHT TO USE LEASED ASSET AND OBLIGATION

The Organization leases certain transitional housing rental facilities and vehicles at various terms under long-term non-cancelable operating lease and finance lease agreements. The leases expire at various dates through 2027 and provide for renewal options. During the year ended December 31, 2024, the Organization recorded amortization of the right of use asset in the amount of \$26,478 and \$3,302 for operating and finance lease, respectively.

The weighted-average discount rate is based on the discount rate implicit in the lease. The Organization has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The Organization has applied the risk-free rate option to the building and office equipment classes of assets. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option.

The following summarizes the weighted-average remaining lease term and weight-average discount rate:

	2024	2023
Weighted-average remaining lease term in years		
Operating leases	2.33	3.33
Finance leases	2.33	0.33
Weighted-average discount rate		
Operating leases	5.50%	5.50%
Finance leases	3.72%	3.72%

The future minimum lease payments under noncancelable operating and finance leases with terms greater than one year are listed below as of December 31, 2024:

Year	Operating	Financing
2025	\$ 32,000	\$ 4,862
2026	32,200	4,862
2027	11,200	1,215
Total	76,400	10,939
Less interest	(4,915)	(461)
Present value of minimum lease payments	\$ 71,485	\$ 10,478

NOTE 6 - CONCENTRATIONS AND CONTINGENCIES

The Organization received about 56% of its revenue from two funders. The Organization is dependent on this funding to deliver services at its current level.

The current economic environment and executive orders signed by the President subsequent to the year-end presents significant challenges and uncertainty in terms of sustaining federal funding which could have an adverse impact to the Organization's operations. While the Organization has instituted measures to preserve cash and secure additional financing, these circumstances create uncertainties over future operating results and cash flows.

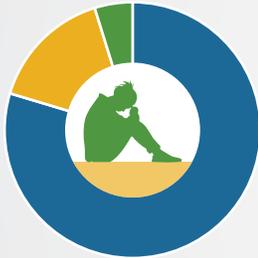
**PROJECT HOPE OF GUNNISON VALLEY**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

NOTE 7 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through the date of the independent auditor's report, which is the date the financial statements were available to be issued.

**OUR MISSION**

The mission of Project Hope of Gunnison Valley is to support, educate and provide confidential advocacy to individuals affected by domestic violence, sexual assault, stalking and/or human trafficking.

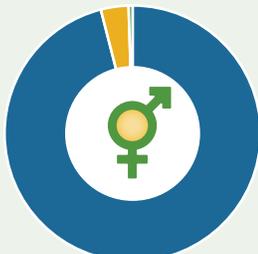


**IN 2024, WE HELPED VICTIMS OF:**

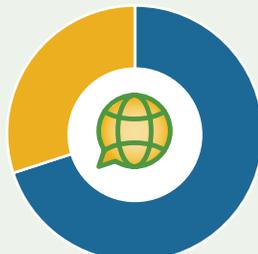
- Domestic Violence (133)
- Sexual Assault (26)
- Other - Human Trafficking and Stalking (8)

**167**  
Total Clients Supported

**WHO WE SERVE**



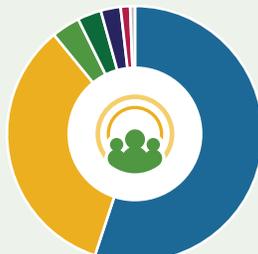
- GENDER**
- Female (96%)
  - Male (3.5%)
  - Other (.5%)



- LANGUAGE**
- English (70.06%)
  - Spanish (29.94%)



- AGE**
- 17 and under (4.79%)
  - 18-24 (15.57%)
  - 25-59 (76.05%)
  - 60+ (3.59%)



- ETHNICITY**
- White (55.09%)
  - Hispanic (34.13%)
  - Multiple (1.2%)
  - PI/NH (2.4%)
  - Black (0.6%)
  - Asian (2.99%)
  - Other (3.59%)



**Mara's Story\***

After enduring years of physical and mental abuse in her home, Mara reached out to her neighbor who suggested she call Project Hope. Mara called the following day and met with an advocate while her husband was at work. The advocate reassured Mara and assisted her in formulating a safety plan. Mara wasn't ready to leave, but now she had a plan in case things got worse.

The following week, Mara again called Project Hope. Things had worsened and she was now ready to leave with her 3 young children. Advocates were able to provide emergency shelter, enrolled her at the food pantry, and connected her with other supports that she needed.

Over time, Mara regained confidence, found stable housing, and began to heal. She was connected with a therapist and through those sessions along with the advocates' support, Mara began to rebuild her family in a safe environment.

\*Names and details have been changed for confidentiality.

### DURING 2024, WE PROVIDED:



More than **\$151,000** in financial assistance granted to **167 clients** in these areas:



Financial assistance can be crucial for survivors to be **safe, heal, and establish self-sufficiency.**  
Thank you for supporting their journeys.

### COMMUNITY OUTREACH



#### Types of Events

- Community awareness (49.3%)
- Community education (26.29%)
- Youth engagement (24.4%)



1,147

Volunteer Hours



29

Outreach Events

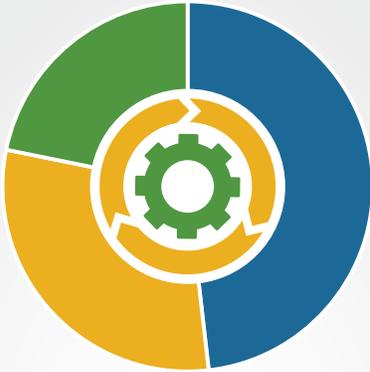


Project Hope hosted our third **Stand With Me** fundraising and awareness luncheon this September. The event was a tremendous success, raising over \$110,000 and reaching more than 250 community members. Thank you to all who made the event possible, attended, and donated!



Project Hope provided our eighth annual **Gift of Hope** holiday drive. This much anticipated opportunity continues to grow annually. This year donors generously adopted 28 families in need during the holiday season. A special thank you to all who donated!

### FINANCES



#### Funding Allocation

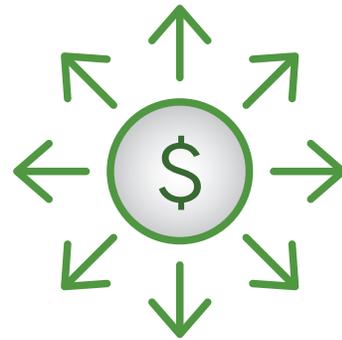
- Programming (53.49%)
- Administration (32.7%)
- Fundraising (13.81%)



#### Funding Sources

- Federal grants (49.06%)
- Individual fundraising (25.99%)
- State grants (18.83%)
- Private foundations (4.24%)
- Local grants (1.89%)

**Expenses:**  
**\$685,533.61**



**Revenue:**  
**\$873,302.32**





of Gunnison Valley

| SEXUAL ASSAULT | DOMESTIC VIOLENCE | HUMAN TRAFFICKING

# STATE OF PROJECT HOPE | 2024

## THANK YOU TO OUR DONORS

### State & Federal Grants

Domestic Violence Program  
Office on Violence Against Women  
Victims of Crime Act  
Family Violence Justice Fund  
DOLA NPI Grant

### Advocate (\$10,000)

A.V. Hunter Trust  
Gunnison County  
Rocky Mountain Health Foundation  
Carol Ann May  
Gunnison Masonic Lodge  
Anonymous Donors  
Funk Family Philanthropic Fund  
Hal and Rosalind Cook  
The Okelley Hemminghaus  
Foundation

### Empower (\$5,000)

Community Foundation of Gunnison  
Valley  
Bill & Lenni Burke Family Fund  
Cheree Hamblen  
Julie Butler McNeill  
Colorado Housing & Finance  
Authority  
The Clark Family Fund  
Mary and Jack Blake  
The Seifert Family Foundation

### Liberate (\$2,000)

Anne and Katherine Hausler  
JP CO PEO Sisterhood  
The Good Samaritan Episcopal  
Church  
Crested Butte Resort Real Estate LLC

Gunnison Valley Health Foundation  
City of Gunnison  
Town of Crested Butte  
Janet Lucas ~ Boom-a-rang  
Joan Moore  
Melissa Humphreys McFeron  
Steve Bolton & Bob Valentine  
Decorate CB, Higher Hooves & the  
Woodruffs  
The Jones Family  
Maggie Dethloff & Molly Eldridge  
MBV Fund  
The Thrifty Hippy

### Uplift (\$1,000)

All Saints in the Mountains  
Episcopal Church  
Blake Hawk Family  
Bluebird Charitable Fund  
Bonnie & Crockett Farnell  
Carolyn Blanchard  
Cary & Cindy Iverson  
Crested Butte Family Dental  
Heather Kearney  
Jamie Lange  
John & Marcia Viets  
LIV Sotheby's International  
Realty  
Michael Weil Custom Homes  
Western Colorado University  
David & Patricia Sleightholm  
Eileen DuPre  
GRIT  
Gunnison SDA Church  
Hemminghaus Family Fund  
Hugh Pitcher  
Janna Blanchard

John & Joanne Hare  
Ken & Tracy Keeler  
Kendyl Butler-Truettner  
MacAllister Foundation  
Margery Feldberg  
Michael Sampliner  
Mike & Stacey Shafer Charitable Fund  
Sean & Kami Dockery  
Stephanie Seymour

### Inspire (\$500)

Alan & Pam Montgomery  
AJ Alt  
Anne Brazeau Hausler  
Bonnie Priest  
Carole Schaefer  
Chris Zacher  
City Market/Kroger Rewards  
Connie Rehberg  
Crested Butte Electrical INC  
Daniella Runge  
Darcie Perkins  
The Dogwood  
Interior Visions  
Jim Thomas Construction LLC  
Montanya Distillers  
Mountain Colors Paint  
Contracting  
Sheila Salem Charitable Fund  
Townie Books  
Debby McQueen  
Deborah Brown  
Donna Walker  
Duncanson Family Foundation Inc  
Erin & John Kiltz  
Heidi & Doug Duryea  
Kathleen Turner

Keep it Green Landscape Design  
Kerry Young  
Leslie Sprogue Morley  
Lisa Butero  
MJ Vosburg  
Nathan Jennings  
Randy Felix  
SGM Inc  
Sue Oates  
Virginia Walton  
Zen for Business

### Support (\$250)

Anita Barnes  
Bonnie Brown  
Beth Hise  
Gabi Prochaska  
Katherine Meyer  
Kathy Barnhart  
Off Center Designs  
Chris Garren ~ Old Town Inn  
Debbie Hurwitz  
Denise Scott  
Diana Wickenhauser  
Diane Markowitz  
Hali Kathryn Frasure  
Jim Browder  
James MacCallister  
Jeff & Ellen Stotler  
Jill Wolfson  
Kathy Norgard  
Kerry & Kathy Rice  
Kirby Kuklenski  
Lauren Lange  
Teri Pratt  
Tina Brudzinski



# PROJECT HOPE

of Gunnison Valley

| SEXUAL ASSAULT | DOMESTIC VIOLENCE | HUMAN TRAFFICKING

## STATE OF PROJECT HOPE | 2024

### THANK YOU TO OUR DONORS

#### Supporter (\$ 100)

Allison Butcher  
 Amy Savin  
 Barb Johnson  
 Barbara White  
 Beth Buehler  
 CB Power Yoga  
 Bryan Smith & Nancy Lakiotes  
 Brenda Freeburn  
 Cindy Grogg  
 Cindy Petito  
 Colette Kraatz  
 Deborah Saunders  
 Diana Graves  
 Give Lively  
 Gail Mancuso  
 Gail Frank Sierra Foreman  
 Erik & Melinda Hulm  
 Erin Moeller  
 Emily Leclair  
 Eileen Hughes

Hap & Narcissa Channell  
 Jennifer Bickford  
 Jeff & Meg Brethauer  
 Hunter Lee Blevins  
 Jessica Wurtz  
 Joelle Ashley  
 Joyce Kroft  
 Judy Tiffin  
 Kathleen McDaniel  
 Kelly McCormick  
 Lava Ramsey  
 Laura Magnetti  
 Laura Puckett Daniels  
 Lyle Hagelberg  
 Martha Walton  
 Meg Erickson  
 Mariska Koekemoer  
 Molly Minneman  
 Nikki Pulitzer  
 Patrice Streicher  
 Patricia Harrington

Rachael Miller  
 Robert & Lisa Rodman  
 Rock 'N Roots Farm  
 Roselyn Schuster  
 Sandra McNamara  
 Senth Chandran  
 Susan Miclette  
 T-Bar International Teahouse  
 The Community Church  
 William & Carol Bennett  
 Vicki Unger  
 Wanda Dufrene

#### Allies

Shayna Bannister  
 Susan Beltz  
 Thayer Hubbard  
 Wendy Johnson  
 Yazmin Molina  
 Victoria & Paul Washburn  
 Katie & Ethan Mueller

Marilyn Cheever  
 Michael Bell  
 Molly Holsteen  
 Nancy Dolezal  
 Nazareno Rapagnani  
 Rick Blanco  
 Alyssa Leinweber  
 Amanda Skaja  
 Chris Read  
 Colorado Gives Foundation  
 Pledge Foundation  
 Fabrianna Ayala  
 Grace Thurlow  
 Hope Bradford  
 James & Jennifer Golden  
 Jane Thomas  
 Jenny Schuster  
 Jeri Houston  
 Jesse Ebner  
 Julie Bremer

### STAFF & VOLUNTEERS

#### Board of Directors

Malia Jones, President  
 Chris Zacher, Vice-President  
 Fabrianna Ayala, Treasurer  
 Yazmin Molina, Secretary  
 Kathy Norgard, Board Member  
 Rebecca Gagne, Board Member  
 Hope Bradford, Board Member

#### Staff

Amy Kirschbaum, Executive Director  
 Marisela Ballesteros, Director of Operations  
 Sierra Foreman, Director of Community Engagement  
 Katie Thomas, Advocacy Director  
 Aja Bazin-Schmutz, Program Advocate  
 Maria Perez, Bilingual Advocate  
 Gissely Rodriguez, Bilingual Advocate

#### Volunteers

Rylee Soto  
 Olivia Davis  
 Finna Jacobson  
 Triston Ortiz  
 Jessica Wurtz

[Learn More at hope4gv.org >](https://hope4gv.org)

# Project Hope of Gunnison Valley

## Statement of Activity

December 1, 2024 - October 20, 2025

	TOTAL
Revenue	
Local Government Grants	
Gunnison County	10,500.00
<b>Total Local Government Grants</b>	<b>10,500.00</b>
<b>Total Revenue</b>	<b>\$10,500.00</b>
GROSS PROFIT	<b>\$10,500.00</b>
Expenditures	
Legal & Professional Services	
Audits, Reviews + Tax Preparation	2,000.00
<b>Total Legal &amp; Professional Services</b>	<b>2,000.00</b>
Operating Expenses	
SART/DVRT	2,878.05
<b>Total Operating Expenses</b>	<b>2,878.05</b>
Outreach	449.32
Wages + Salaries	
Advocacy Director Pay	429.81
Bilingual Advocate #1 Pay	294.46
Community Engagement Pay	3,558.84
Director of Operations	230.16
Executive Director Pay	179.58
Program Advocate Pay	346.02
<b>Total Wages + Salaries</b>	<b>5,038.87</b>
<b>Total Expenditures</b>	<b>\$10,366.24</b>
NET OPERATING REVENUE	<b>\$133.76</b>
NET REVENUE	<b>\$133.76</b>

# Community Based Organization 2026 Charges for Service Application



Organization Information	Guidelines		
<p>Organization Name: <b>Safe Ride of Gunnison, Inc.</b></p> <p>Address 1: <b>56 Willow Trail</b></p> <p>Address 2: _____</p> <p>City: <b>Gunnison</b></p> <p>State: <b>Colorado</b>                      Zip: <b>81230</b></p> <p>Telephone Number: <b>970-596-8639</b></p> <p>Email Address: <b>whitingrobert29@gmail.com</b></p> <p>Contact Person(s): <b>Robert Whiting</b></p>	<p style="text-align: center;"><b>Please attach the following documents to this application:</b></p> <p>A) Names and addresses of all Board members including designation of officers</p> <p>B) Budget detail for 2025 with reasonable detail for income and expenses for the agency as a whole (if you are requesting funding for a specific event or project, please provide the event or project budget as well)</p> <p>C) 2025 Funding Report</p> <p>D) Copy of most recent audited/reviewed financial statements</p> <p style="text-align: center;"><b>Submit completed application to:</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <b>Electronic Submittal:</b>                      Adobe PDF Format                      Lupita Halligan, Senior Accountant                      LHalligan@gunnisoncounty.org                 </td> <td style="width: 50%; vertical-align: top;"> <b>Mailed Submittal:</b>                      Gunnison County Finance                      Attn: Lupita Halligan                      200 E Virginia Ave                      Gunnison, CO 81230                 </td> </tr> </table>	<b>Electronic Submittal:</b> Adobe PDF Format Lupita Halligan, Senior Accountant LHalligan@gunnisoncounty.org	<b>Mailed Submittal:</b> Gunnison County Finance Attn: Lupita Halligan 200 E Virginia Ave Gunnison, CO 81230
<b>Electronic Submittal:</b> Adobe PDF Format Lupita Halligan, Senior Accountant LHalligan@gunnisoncounty.org	<b>Mailed Submittal:</b> Gunnison County Finance Attn: Lupita Halligan 200 E Virginia Ave Gunnison, CO 81230		

**\*\*SUBMITTAL DEADLINE: OCTOBER 24, 2025\*\***

1. What is the amount of County funds requested? Please keep your request below \$12,000.

**\$4,000**

2. Provide specific information regarding what the County funds will be used for.

All funding for Safe Ride will go directly to Safe Ride expenses, including Vehicle expenses, (fuel, licensing, maintenance, insurance, phone service, taxes, and driver stipends.

3. Provide information about what results you will provide for the amount requested, and how you will measure those results. Please address how these results relate to existing County services.

Safe Ride will operate three night each week over the entire year. Service hours will be from 8:00pm until after 2:00am on Wednesday, Friday and Saturday. Our service area is the greater limits of the City of Gunnison. Riders can get a free ride by calling our cell number. There are no restrictions on who may ride; it is open to locals as well as visitors. We will also offer service on some holidays in which alcohol consumption may be higher such as St. Patricks Day, the 4th of July, Halloween and Cattlemen's Days on Thursday.

There is no city or county service similar to this, and there is no private point to point ride service in Gunnison. We provide something that is needed in Gunnison, that is a ride home when people have been consuming alcohol or using marijuana. We also provide free rides to those that do not have their own transportation; this is important or our cold nights in hte winter. This makes our streets safer because we help to prevent drinking and driving or drugs and dring.

**Safe Ride Budget 2025  
Based on 2024 Budget**

**Expenses**

Insurance	\$5,091
Fuel	4,000
Phone	420
Driver Stipends	14,000
IRS/Taxes	2,500

**Totals \$26,011**

**Income**

City Market Rewards	\$ 500
Donations	2,500
City of Gunnison	8,000
Gunnison County	4,000
WCU Student Government	9,000
Gunnison Court	500

**\$24,500**

## SAFE RIDE BOARD

**Robert Whiting**

**Director**

[whitingrobert29@gmail.com](mailto:whitingrobert29@gmail.com)

**56 Willow Trail**

**Gunnison, CO 81230**

**Gary Pierson**

**WCU representative**

[gpierson@western.edu](mailto:gpierson@western.edu)

**5 Western Way**

**Gunnison, CO 81231**

**Adam McKee**

**Driver Representative**

**970-209-4389**

**Western Colorado University student government representative**

**To be determined yearly**



3. Provide information about what results you will provide for the amount requested, and how you will measure those results. Please address how these results relate to existing County services.

Gunnison County funding is essential to our ability to serve clients without raising rents or cutting vital services. With this support, Six Points continues to provide individualized assistance while maintaining affordable housing and community-based care. Without this support, many of the individuals we serve would be forced to leave the Gunnison Valley for more institutionalized care in urban areas.

This directly supports the County's strategic goal to "Promote Prosperous, Collaborative, and Healthy Communities" by sustaining local, high-quality services that promote independence, inclusion, and well-being for people with intellectual and developmental disabilities.

#### Vocational Training: Pathways to Independence

Six Points' vocational training program changes lives by helping clients achieve meaningful employment, confidence, and self-sufficiency. Through a partnership with the Colorado Division of Vocational Rehabilitation (DVR), we provide individualized job training and placement services. We track both job placements and successful closures, but more importantly, we celebrate our clients' growing independence and community engagement.

Currently, five clients are employed in local businesses with on-the-job support from our staff. Six clients work in our Thrift Store, receiving daily guidance and hands-on training. In total, 22 individuals receive employment training services through DVR—and we are expanding services to include people with traumatic brain injuries (TBI), a growing need in the Gunnison Valley.

#### Quality Assurance and Community Trust

Six Points meets or exceeds all state and federal standards, including regular health, safety, and employment assessments. We also participate in Program Quality Surveys from the Colorado Division for Intellectual and Developmental Disabilities, consistently receiving high marks. Feedback from clients, families, and community partners affirms the professionalism, compassion, and impact of our services.

#### Environmental Responsibility and Waste Management

We are also committed to being good stewards of our environment and neighbors in our community. With your support, we manage waste responsibly by:

- Recycling and repurposing unsellable items
- Partnering with New Horizons, who resell items in broader markets
- Maintaining a clean and welcoming property for clients and customers alike
- These efforts reduce landfill impact, lower operating costs, and reinforce our role as a responsible local business.
- Economic and Social Impact
- As one of the largest thrift stores and employers in the Gunnison Valley, Six Points has a wide-reaching positive impact:
- 42 staff members employed, including seven client employees
- Six clients working in local businesses, contributing to the tax base
- Vital source of affordable goods for low-income families, students, and seasonal workers
- Regular collaborations with Health and Human Services to meet urgent needs
- Welcoming environment that brings together locals, tourists, and community members

Beyond economic contributions, Six Points promotes inclusion, visibility, and dignity for adults with disabilities. Our clients enrich the social fabric of Gunnison County, demonstrating that this is a community where everyone is valued.

#### A Shared Mission:

Like the Gunnison County Department of Health and Human Services, Six Points is committed to prevention, protection, advocacy, and support throughout our clients' lives. For over 40 years, we have advanced the health, safety, and well-being of people with disabilities in Gunnison and Hinsdale Counties—and with your continued partnership, we will do so for years to come.

## Six Points Evaluation and Training, Inc. - Board of Directors – 2024

NAME	ELECTED	TERM ENDS	ADDRESS	PHONE	EMAIL
<b>Scott Cohn</b> <b>President</b> Higher Education – Psychology Western Colorado University Executive Committee Chair Marketing & Revenue Committee Chair Audit Committee Chair (Ad Hoc)	May 2020	May 2026	601 N. 14 <sup>th</sup> St. Gunnison, CO 81230	202-907-6129 (c)	<a href="mailto:drscottcohn@gmail.com">drscottcohn@gmail.com</a>
<b>Sue Gross</b> <b>Vice President</b> Real Estate Agent Program Committee Chair	August 2020	August 2026	P.O. Box 4075 Crested Butte, CO 81224	781-697-5686 (c)	<a href="mailto:suegross@signaturepropertiescb.com">suegross@signaturepropertiescb.com</a>
<b>Heather Glatiotis</b> <b>Secretary</b> Construction	Dec 2022	Dec 2026	PO Box 1313 Gunnison, CO 81230	970-765-1917 (c)	<a href="mailto:hgkoomer@gmail.com">hgkoomer@gmail.com</a>
<b>Amanda Brackett</b> <b>Treasurer</b> Business & HR Manager & CPA Gunnison County Libraries Finance Committee Chair	Sept 2024	Sept 2026	223 Rio Grande Avenue Gunnison, CO 81230	970-209-8272 (c)	<a href="mailto:asbrackett@gmail.com">asbrackett@gmail.com</a>
<b>John Iniego</b> Six Points Client & Thrift Store Processing Clerk Building & Property Committee Chair	Dec 2022	Dec 2026	1010 W Virginia Ave #14 Gunnison, CO 81230	970-596-8384 (c)	
<b>Tom Dunham</b> Six Points Client Retired – Janitorial Work	May 2025	May 2027	600 N. Colorado #302A Gunnison, CO 81230	970-497-9712 (c)	
<b>Nancy Gruber-Meier</b> Retired – Teacher and Social Worker Governance Committee Chair	April 2020	April 2026	54 Bryant Ave. Crested Butte, CO 81224	303-589-3709 (c)	<a href="mailto:Nancygrubermeier@gmail.com">Nancygrubermeier@gmail.com</a>
<b>Sharon Tamarcaz</b> Bank Vice President Community Banks of Colorado	April 2023	April 2027	56935 East Hwy 50 Parlin, CO 81239	641-3174 (h) 641-9000 (w) 209-9565 (c)	<a href="mailto:stamarcaz@cobnks.com">stamarcaz@cobnks.com</a>
<b>Megan Lucas</b> Librarian, Gunnison Library	Sept 2023	Sept 2025	401 N Taylor Gunnison, CO 81230	819-3794 (c)	<a href="mailto:megan@gunnisoncountylibraries.org">megan@gunnisoncountylibraries.org</a> <a href="mailto:meglucas10@gmail.com">meglucas10@gmail.com</a>
<b>Cheyenne Terry</b> Associate Director of Community Development Standards Western Colorado University	Feb 2024	Feb 2026	PO Box 612 Gunnison, CO 81230	479-495-9279 (c)	<a href="mailto:cterry@western.edu">cterry@western.edu</a>

# Annual Budget FY 2026

Six Points Evaluation & Training, Inc.

Account	Budget FY 2026
<b>Income</b>	
Fee Revenue	524,700.00
Grant Revenue	137,990.00
Thrift Store Revenue	582,500.00
Public Support - Donations	72,000.00
Fundraising Income	41,000.00
Other Revenue & In-Kind	53,420.00
<b>Total Income</b>	<b>1,411,610.00</b>
<b>Operating Expenses</b>	
Thrift Store Expense	21,036.00
Advertising	4,200.00
Fundraising Expenses	600.00
Office Utilities	46,500.00
Office Supplies	6,180.00
Equipment Contracts & Repairs	7,176.00
Vehicle Expenses	29,705.00
Property Improvements / Maintenance	12,100.00
Professional Fees	27,000.00
Recreation/Gifts	3,600.00
Client Welfare	600.00
Per Diem Meals & Mileage	250.00
Insurance	87,036.00
Operating Expenses - Other	9,000.00
RES Food, Custodial, Medical & Other	35,520.00
RES Rent & Utilities	40,500.00
Payroll Expenses	1,030,000.00
Office Events & Staff Appreciation	3,000.00
Art Activities & Supplies	3,000.00
DVR Restricted Grant	30,000.00
SCC Trips, Events, & Outings	13,200.00
<b>Total Operating Expenses</b>	<b>1,410,203.00</b>
<b>Net Income</b>	<b>1,407.00</b>

SIX POINTS EVALUATION AND TRAINING, INC

FINANCIAL STATEMENTS AND REPORT OF  
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

June 30, 2024

**SIX POINTS EVALUATION AND TRAINING, INC.**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**CONTENTS**

	<u>Page</u>
Independent Auditors' Report	1
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
of Six Points Evaluation and Training, Inc.

**Opinion**

We have audited the accompanying financial statements of Six Points Evaluation and Training, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Six Points Evaluation and Training, Inc. as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Six Points Evaluation and Training, Inc. 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 opinion.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Six Points Evaluation and Training, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be 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 opinion. 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Six Points Evaluation and Training, Inc.'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 Six Points Evaluation and Training, Inc.'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.

*Blair and Associates, P.C.*

Cedaredge, Colorado  
December 23, 2024

**SIX POINTS EVALUATION AND TRAINING, INC.**  
**Statement of Financial Position**  
**June 30, 2024 and 2023**

	2024	2023
<b>Assets</b>		
Current Assets		
Cash and cash equivalents	\$ 348,517	\$ 244,956
Accounts receivable	82,685	32,000
Deposits	500	500
Prepaid expenses	28	3,559
Total current assets	431,730	281,015
Capital assets, net of accumulated depreciation	1,753,833	1,782,373
Total assets	\$ 2,185,563	\$ 2,063,388
<b>Liabilities and Net Assets</b>		
Liabilities		
Accounts payable	\$ 9,697	\$ 6,029
Accrued Payroll Liabilities	2,577	2,799
Accrued payroll costs	48,944	49,196
Total liabilities	61,218	58,025
Net assets		
Without donor restrictions		
Undesignated	2,037,200	1,975,146
Board designated (Note 3)	10,010	10,010
With donor restrictions (Note 5)	77,135	20,207
Total net assets	2,124,345	2,005,363
Total liabilities and net assets	\$ 2,185,563	\$ 2,063,388

The accompanying notes are an integral part of this statement.

**SIX POINTS EVALUATION AND TRAINING, INC.**  
**Statement of Activities**  
**For the Years Ended June 30, 2024 and 2023**

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support						
Merchandise sales	\$ 567,263	\$ -	\$ 567,263	\$ 480,557	\$ -	\$ 480,557
Contracts and grants	530,300	-	530,300	440,863	-	440,863
Contributions	124,958	70,800	195,758	117,387	15,215	132,602
Room and board	43,506	-	43,506	37,431	-	37,431
Fundraising	9,012	-	9,012	16,410	-	16,410
Gain on sale of asset	433	-	433	(275)	-	(275)
Interest income	865	-	865	772	-	772
Inkind contributions	-	-	-	2,500	-	2,500
Net assets released from restrictions (Note 7)	13,872	(13,872)	-	36,222	(36,222)	-
Total revenue and other support	<b>1,290,209</b>	<b>56,928</b>	<b>1,347,137</b>	1,131,867	(21,007)	1,110,860
Expenses						
Program services	920,158	-	920,158	887,806	-	887,806
Supporting services						
Management and general	221,419	-	221,419	221,006	-	221,006
Fundraising	86,578	-	86,578	84,886	-	84,886
Total expenses	<b>1,228,155</b>	-	<b>1,228,155</b>	1,193,698	-	1,193,698
Change in net position	<b>62,054</b>	<b>56,928</b>	<b>118,982</b>	(61,831)	(21,007)	(82,838)
Net assets, beginning of year	<b>1,985,156</b>	<b>20,207</b>	<b>2,005,363</b>	2,046,987	41,214	2,088,201
Net assets, end of year	<b>\$ 2,047,210</b>	<b>\$ 77,135</b>	<b>\$ 2,124,345</b>	\$ 1,985,156	\$ 20,207	\$ 2,005,363

The accompanying notes are an integral part of this statement.

**SIX POINTS EVALUATION AND TRAINING, INC.**  
**Statement of Functional Expenses**  
**For the Years Ended June 30, 2024 and 2023**

	2024				2023			
	Program Services	Management and General	Fund Raising	Total	Program Services	Management and General	Fund Raising	Total
Salaries	\$ 637,557	\$ 114,433	\$ 65,390	\$ 817,381	\$ 615,530	\$ 110,480	\$ 63,131	789,141
Payroll taxes	55,963	10,045	5,740	71,747	50,617	9,085	5,191	64,893
Client needs	79,110	-	-	79,110	74,727	-	-	74,727
Office expenses	11,670	40,846	5,835	58,351	14,105	49,366	7,052	70,523
Insurance	36,614	6,572	3,755	46,941	37,504	6,731	3,847	48,082
Professional Fees-accounting	-	17,883	-	17,883	-	19,804	-	19,804
Bank fees	13,655	4,551	-	18,206	13,202	4,400	-	17,602
Travel	17,885	5,962	-	23,847	24,187	8,062	-	32,249
Information technology	11,724	11,724	-	23,448	3,445	3,445	-	6,890
Advertising	1,559	280	160	1,999	2,566	461	263	3,290
Improvements	-	-	-	-	65	65	-	130
Thrift store	5,668	-	-	5,668	3,177	-	-	3,177
Indirect fundraising	-	-	2,557	2,557	-	-	2,252	2,252
Other	2,326	418	239	2,983	2,676	481	275	3,432
Total Expenses	<u>\$ 873,731</u>	<u>\$ 212,714</u>	<u>\$ 83,676</u>	<u>\$ 1,170,121</u>	<u>\$ 841,801</u>	<u>\$ 212,380</u>	<u>\$ 82,011</u>	<u>\$ 1,136,192</u>
Depreciation	<u>46,427</u>	<u>8,705</u>	<u>2,902</u>	<u>58,034</u>	<u>46,005</u>	<u>8,626</u>	<u>2,875</u>	<u>57,506</u>
	<u><u>\$ 920,158</u></u>	<u><u>\$ 221,419</u></u>	<u><u>\$ 86,578</u></u>	<u><u>\$ 1,228,155</u></u>	<u><u>\$ 887,806</u></u>	<u><u>\$ 221,006</u></u>	<u><u>\$ 84,886</u></u>	<u><u>\$ 1,193,698</u></u>

The accompanying notes are an integral part of this statement.

**SIX POINTS EVALUATION AND TRAINING, INC.**  
**Statement of Cash Flows**  
**For the Years Ended June 30, 2024 and 2023**

	<b>2024</b>	<b>2023</b>
Cash flows from operating activities		
Change in net position	<b>\$ 118,982</b>	\$ (82,838)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	<b>58,034</b>	57,506
(Gain)/loss on sale of assets	<b>(433)</b>	275
Change in operating assets and liabilities		
(Increase) decrease in accounts receivable	<b>(50,685)</b>	14,723
(Increase) decrease in prepaid expenses	<b>3,531</b>	3,121
Increase (decrease) in accounts payable and accrued liabilities	<b>3,193</b>	1,261
Net cash provided by (used in) operating activities	<b>132,622</b>	(5,952)
Cash flows from investing activities		
(Additions) to fixed assets	<b>(29,061)</b>	(35,282)
Net cash provided by (used in ) investing activities	<b>(29,061)</b>	(35,282)
Cash flow from financing activities		
Loan proceeds	-	-
Net cash provided by (used in ) financing activities	-	-
Net increase (decrease) in cash and cash equivalents	<b>103,561</b>	(41,234)
Cash and cash equivalents, beginning of year	<b>244,956</b>	286,190
Cash and cash equivalents, end of year	<b>\$ 348,517</b>	\$ 244,956
<u>Supplemental disclosure</u>		
Interest paid	<b>\$ -</b>	\$ -

The accompanying notes are an integral part of this statement.

**SIX POINTS EVALUATION AND TRAINING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

---

**NOTE 1 - NATURE OF ACTIVITIES**

Six Points Evaluation and Training, Inc. (Six Points) is a nonprofit corporation formed in July 1981 to improve quality of life for persons with physical or developmental disabilities by providing rehabilitation services, training, placement, and employment. It also provides such individuals with the opportunity to have residential living experience apart from an institution, and to be integrated into the community. The Organization is supported primarily through thrift store merchandise sales, contracts and grants, and contributions.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES**

1. Basis of Accounting and Framework

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. These financial statements are prepared in accordance with Generally Accepted Accounting Principles.

2. Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions may be perpetual in nature, such as those that the donor stipulates those resources be maintained in perpetuity.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

The Organization's unspent contributions are reported in net assets with donor contributions if the donor limited their use, as are promised contributions that are not yet due. Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. These restrictions expire when the assets are placed in service.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

**SIX POINTS EVALUATION AND TRAINING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

---

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES (cont.)**

3. Cash and Cash Equivalents

The Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

4. Revenue and Revenue Recognition

The Organization recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received; conditional promises to give with a measurable performance barrier and a right of return are not recognized until the conditions on which they depend have been met.

5. Capitalization and Depreciation

The Organization follows a practice of capitalizing all expenditures for furniture and equipment in excess of \$2,500. The fair value of donated assets is similarly capitalized. Depreciation of furniture and equipment is provided over the estimated useful lives of the respective assets on a straight-line basis.

6. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

7. Income Taxes

Six Points Evaluation and Training, Inc. has received an Internal Revenue Service exemption from federal income taxes under Section 501(c)(3). Accordingly, no provision or liability for income taxes has been provided in the accompanying financial statements.

8. Inventory

Inventory in the thrift store consists of donated items and is not recorded on the balance sheet because no objective basis is available to determine its value.

9. Lease Commitments

The Organization is responsible for several residential leases for which the tenant is a client of the Organization. The terms of these leases vary, but none are for more than one year.

10. Functional Reporting of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The significant expenses that are allocated include personnel, depreciation, and interest, which are allocated on the basis of estimated time and effort.

11. Summarized Prior-Year Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles.

**SIX POINTS EVALUATION AND TRAINING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

---

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES (cont.)**

Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2023.

12. Subsequent Events

Management has evaluated subsequent events through December 23, 2024, the date the financial statements were available to be issued.

**NOTE 3 - AVAILABILITY AND LIQUIDITY**

The following represents Six Points Evaluation and Training, Inc.'s financial assets as of June 30, 2024, including donor restricted cash that will be spent during the coming year.

<u>Financial assets at year end</u>	<u>Amount</u>
Cash and cash equivalents	\$ 348,517
Grants and accounts receivables	82,685
Total	431,202
Less: Board designated net assets	(10,010)
Donor restricted net assets	(77,135)
Total financial assets available to meet cash needs for general expenditures within one year	\$ 344,057

Six Points Evaluation and Training, Inc.'s goal is to maintain available financial assets sufficient to meet 90-150 days of general operating expenses. Management considers donor restricted contributions that will be used within one year as part of its ordinary operations, as being available for general expenditures. Board designated operating and capital reserves may be accessed at the board's discretion.

**NOTE 4 - PROPERTY AND EQUIPMENT**

At year-end, property and equipment consisted of the following:

<u>Description</u>	<u>Amount</u>
Land	\$ 566,000
Building and improvements	1,562,287
Vehicles	96,913
Furniture and equipment	31,787
Total	2,256,987
Less: accumulated depreciation	(503,154)
Net property and equipment	\$ 1,753,833

Depreciation and amortization expense for the year was \$58,034.

**SIX POINTS EVALUATION AND TRAINING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

---

**NOTE 5 - DONOR RESTRICTED NET ASSETS**

Donor restricted net assets are to be used for the following purposes:

<u>Program</u>	<u>Amount</u>
Next Fifty	\$ 2,812
Recreation fund	2,952
Staff appreciation fund	468
CFGV Dola	59,266
Employee welfare	3,837
El Pomar foundation	7,800
Total	<u>\$ 77,135</u>

**NOTE 6 - NET ASSETS RELEASED FROM RESTRICTIONS**

During the year, net assets were released by satisfying program restrictions as follows:

<u>Program</u>	<u>Amount</u>
Next Fifty	\$ 2,708
Recreation fund	3,837
CFGV Dola	734
Gunnison Home Association	3,435
Employee welfare	1,408
Town of Crested Butte	1,750
Total	<u>\$ 13,872</u>

**NOTE 7 - CONCENTRATION OF CREDIT RISK**

The Organization places most of its cash with one financial institution. Amounts over \$250,000 are not insured by the Federal Deposit Insurance Corporation or related entity. At year end, the Organization's did not have any cash balances that were uninsured. Management has evaluated its banking needs and the strength of the financial institution and feels it is in the best long-term interest of the organization to continue its existing relationship.

**AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM**

---

**Agenda Item:** Health & Human Services Draft Budget

---

**Action Requested:** Discussion

**Parties to the Agreement:**

**Term Begins:**

**Term Ends:**

**Grant Contract #:**

**Summary:**

Health & Human Services Draft Budget

**Fiscal Impact:**

**Submitted by:** Lupita Halligan

**Submitter's Email Address:** lhalligan@gunnisoncounty.org

---

**Finance Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 10/31/2025

---

**County Attorney Review:**

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes  No

---

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/31/2025

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 60

Agenda Date: 11/4/2025

---



**HEALTH & HUMAN SERVICES**

**General Fund**

Summary of Resources

	<b>2025</b>		<b>2025</b>		<b>2026</b>
	Revised Budget		Projected		Draft
<b><u>REVENUES</u></b>					
Taxes	\$ -		\$ -		\$ -
Licenses & Permits	-		-		-
Intergovernmental & Grants	684,840		619,853		495,286
Charges for Services	9,760		20,650		18,772
Contributions	233,684		233,321		286,633
Fines & Forfeitures	-		-		-
Investment Income	-		-		-
Interfund Transfers & Other	68,852		81,352		126,814
Financing Proceeds	-		-		-
<b>Total Revenues</b>	<b>\$ 997,136</b>		<b>\$ 955,176</b>		<b>\$ 927,505</b>
<b><u>EXPENDITURES</u></b>					
Personnel	\$ 738,076		\$ 675,560		\$ 683,096
Operations	295,367		317,725		290,270
Capital	-		-		-
<b>Total Expenditures</b>	<b>\$ 1,033,443</b>		<b>\$ 993,285</b>		<b>\$ 973,366</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (36,306)</b>		<b>\$ (38,109)</b>		<b>\$ (45,861)</b>

The 2026 budget includes health insurance (fringe benefit) adjustments and increased IT fees.  
 Interfund Transfers & Other: \$100,000 transfer from LMD to Child Care & \$26.8k is insurance proceeds under Family Planning.

GUNNISON COUNTY, COLORADO  
2026 BUDGET  
Health & Human Services - General Fund

Program	Grant Description	2025 Revised Budget			2025 Projected			2026 Budget		
		Revenues	Expenditures	Net Cost (negative) Excess Revenues (positive)	Revenues	Expenditures	Net Cost (negative) Excess Revenues (positive)	Revenues	Expenditures	Net Cost (negative) Excess Revenues (positive)
Program Support		1,000	38,098	(37,098)	1,000	37,819	(36,819)	-	43,142	(43,142)
Senior Resources NCOA	NCOA	17,000	17,000	-	17,000	17,000	-	-	-	-
Senior Resources Region 10 Senior Coordinator	Region 10 Senior Coordinator	26,697	26,697	-	26,697	26,697	-	20,881	20,881	-
Senior Resources Senior Dental Program	Senior Dental Program	1,500	1,500	-	1,500	1,500	-	10,000	10,000	-
Senior Resources GHA Senior Housing	GHA /Senior Health & Resources	-	-	-	5,000	5,000	-	6,000	6,000	-
Senior Resources NextFifty	NextFifty	10,000	10,000	-	10,000	10,000	-	15,000	15,000	-
Senior Cooks		-	40,000	(40,000)	-	40,000	(40,000)	-	40,000	(40,000)
Child & Family Health Buell Workforce	Buell Workforce	16,431	16,431	-	16,431	16,431	-	-	-	-
Child & Family Health Child Care Resource & Referral	Navigator	15,075	15,075	-	19,500	19,500	-	16,926	16,926	-
Child & Family Health Family Child Care Home (FCCH)	Family Child Care Home (FCCH)	-	-	-	-	-	-	-	-	-
Child & Family Health Local Coordinating Organizations	Local Coordinating Organizations	64,293	64,793	(500)	84,967	84,967	-	72,733	72,733	-
Child & Family Health Diapering Essentials	Diapering Essentials	6,967	6,967	-	3,712	3,712	-	2,910	2,910	-
Child & Family Health BHA HB22-1281	BHA HB22-1281	126,262	111,188	15,074	121,396	106,322	15,074	-	-	-
Child & Family Health A & W Initiative	A & W Initiative	15,000	15,000	-	19,000	19,000	-	15,917	15,917	-
Child & Family Health Early Childhood Council	Early Childhood Council	36,702	36,702	-	36,702	36,702	-	36,438	36,438	-
Child & Family Health Temple Hoyne Buell	Temple Hoyne Buell	36,727	36,727	-	33,672	33,672	-	30,458	30,458	-
Child & Family Health EQIT	EQIT	14,236	14,236	-	14,386	14,386	-	10,747	10,747	-
Child & Family Health CSQI	CSQI	53,952	53,952	-	57,451	57,451	-	68,710	68,710	-
Child & Family Health FFN Care Project	FFN Care Project	28,334	25,620	2,714	28,334	25,620	2,714	-	-	-
Child & Family Health Multicultural Services	Multicultural Services	19,261	19,261	-	25,111	25,111	-	14,138	14,138	-
Child & Family Health Nurse Family Partnership NFP	Nurse Family Partnership NFP	119,860	119,860	-	72,939	72,939	-	111,352	111,352	-
Children's Light Program MCS-Children's Light Prgm	MCS-Children's Light Prgm	3,360	3,360	-	-	-	-	-	-	-
Dental		3,000	3,000	-	-	-	-	-	-	-
Family Planning		22,670	22,859	(189)	33,300	33,387	(87)	31,814	31,814	-
Family Planning Family Planning Title X	Family Planning Title X	156,965	142,989	13,976	130,642	119,349	11,293	131,582	114,509	17,073
Family Planning Caring for Colorado	Caring for Colorado	10,000	10,000	-	4,592	4,592	-	4,658	4,658	-
Child & Family Health	Nurturing Parenting Prog NPP	-	-	-	-	-	-	4,955	4,955	-
Child & Family Health	Impact BH	52,500	48,079	4,421	52,500	48,079	4,421	111,129	101,026	10,103
Child & Family Health	CSPC-FFN2	18,924	17,204	1,720	18,924	17,204	1,720	27,869	25,335	2,534
Child & Family Health	CAC-Cover All Coloradans	16,968	16,868	100	16,968	16,868	100	-	-	-
Child & Family Health	ECC-LMD	59,852	59,852	-	59,852	59,852	-	100,000	100,000	-
Family Planning	ReproCollab	43,600	40,125	3,475	43,600	40,125	3,475	83,289	75,717	7,572
<b>Totals</b>		<b>997,136</b>	<b>1,033,443</b>	<b>(36,306)</b>	<b>955,176</b>	<b>993,285</b>	<b>(38,109)</b>	<b>927,505</b>	<b>973,366</b>	<b>(45,861)</b>



**HUMAN SERVICES FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ 440,870	\$ 445,335	\$ 461,100
Licenses & Permits	-	-	-
Intergovernmental & Grants	5,991,064	5,922,109	6,002,313
Charges for Services	1,000	200	-
Contributions	40,027	40,027	1,000
Fines & Forfeitures	-	-	-
Investment Income	8,000	21,026	23,000
Interfund Transfers & Other	100	2,454	2,500
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 6,481,061</b>	<b>\$ 6,431,151</b>	<b>\$ 6,489,913</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 2,309,367	\$ 2,202,312	\$ 2,312,810
Operations	4,303,509	4,377,508	4,238,031
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,612,876</b>	<b>\$ 6,579,820</b>	<b>\$ 6,550,840</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (131,815)</b>	<b>\$ (148,669)</b>	<b>\$ (60,927)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	556,590	556,590	407,921
<b>Net Fund Balance</b>	<b>424,775</b>	<b>407,921</b>	<b>346,994</b>
Ending Fund Balance % of Total Expenditures			5.30%

The 2026 budget includes health insurance (fringe benefit) adjustments and increased IT fees.

**GUNNISON COUNTY, COLORADO  
2026 BUDGET  
HUMAN SERVICES**

Program	Grant Description	2025 Revised Budget			2025 Projected			2026 Budget		
		Revenues	Expenditures	Net Cost (negative) Excess Revenues (positive)	Revenues	Expenditures	Net Cost (negative) Excess Revenues (positive)	Revenues	Expenditures	Net Cost (negative) Excess Revenues (positive)
Youth & Family Prevention Svcs HB 1451 Grant	HB 1451 Grant	130,858	130,858	-	74,413	74,413	-	155,508	155,508	-
SSDev-TANF Admin Gunn		165,733	179,964	(14,231)	164,618	176,310	(11,692)	184,471	186,334	(1,863)
SSDev-TANF Non-Admin Gunn		84,000	105,000	(21,000)	152,467	190,584	(38,117)	156,000	195,000	(39,000)
Child Care Direct Gunnison		152,330	177,857	(25,527)	152,330	177,857	(25,527)	128,560	157,291	(28,731)
Child Care Admin Gunnison		82,415	82,415	-	78,478	83,965	(5,487)	79,528	79,528	0
SSDev-TANF Admin Hins		18,842	23,553	(4,711)	23,698	24,014	(316)	18,740	24,577	(5,837)
SSDev-TANF Non Admin Hins		4,800	6,000	(1,200)	2,400	3,000	(600)	1,600	2,000	(400)
Child Care-Non Admin Hinsdale		10,718	12,890	(2,172)	10,718	12,890	(2,172)	3,823	9,557	(5,734)
Child Care-Admin Hinsdale		29,256	29,256	-	41,307	41,307	-	31,479	31,479	-
PS-County Admin Gunn		456,889	805,138	(348,249)	485,802	798,681	(312,879)	648,200	877,942	(229,742)
PS-County Admin Gunn RMHP-Healthy Neighborhoods	RMHP-Health Neighborhood	39,027	39,027	-	39,027	39,027	-	-	-	-
County Admin APS Gunnison		86,816	104,179	(17,363)	86,816	108,698	(21,882)	104,096	122,325	(18,229)
County Grant Program		-	-	-	-	-	-	23,991	23,991	-
County Admin HCPF PHE Gunn		-	-	-	-	10,523	(10,523)	-	-	-
PS-Prg Svcs-Non Cnty Adm Gunn		473,870	2,500	471,370	513,646	30,601	483,045	539,100	32,500	506,600
PS-County Admin Hins		220,496	59,194	161,302	106,900	8,179	98,721	60,000	8,400	51,600
PS-Prg Svcs-Non Cnty Adm Hins		500	800	(300)	2,854	1,915	939	1,639	1,939	(300)
Child Welf 80/20 Gunn		584,672	740,352	(155,680)	584,672	733,643	(148,971)	616,829	771,036	(154,207)
Child Welf 100 Gunn		41,852	41,852	-	41,852	40,659	1,193	46,640	46,640	-
Child Welf Out of Home Gunn		64,000	80,000	(16,000)	46,669	60,000	(13,331)	48,000	60,000	(12,000)
Child Welf Rel Cld Care Gunn		33,760	42,200	(8,440)	33,760	30,000	3,760	44,000	55,000	(11,000)
Child Welf Sub Adopt Gunn		31,560	31,560	-	31,560	31,560	-	32,800	37,000	(4,200)
Child Welf Other Gunn FF2	FF2	150,000	150,000	-	149,702	149,702	-	-	-	-
Child Welf Other Gunn CW-Foster Parent Donations	CW-Foster Parent Donations	1,000	1,000	-	1,000	200	800	1,000	-	1,000
Child Welf Client Needs Gunn		-	45,000	(45,000)	-	45,000	(45,000)	-	25,000	(25,000)
CORE 100 Gunn		82,229	82,229	-	82,229	82,229	-	87,398	87,398	-
CORE 80/20 Gunn		81,940	101,921	(19,981)	81,940	103,980	(22,040)	41,592	54,002	(12,410)
Child Welf 80/20 Hins		52,914	66,105	(13,191)	52,914	66,657	(13,743)	56,498	70,623	(14,125)
Child Welf 100 Hins		2,675	2,675	-	2,675	2,687	(12)	5,366	5,366	0
Child Welf Out of Home Hins		3,200	4,000	(800)	3,200	4,000	(800)	3,200	4,000	(800)
Child Welf Rel Cld Care Hins		2,560	3,200	(640)	2,560	3,200	(640)	4,992	6,240	(1,248)
CORE 100 Hins		18,986	18,986	-	18,986	18,986	-	21,429	21,429	-
CORE 80/20 Hins		10,879	13,599	(2,720)	10,879	14,878	(3,999)	9,769	12,212	(2,442)
CSS-Gunn		123,544	185,672	(62,128)	93,586	152,618	(59,032)	93,435	141,258	(47,823)
CSS-TANF IV-D Retained Gunn		600	-	600	744	-	744	800	-	800
CSS-Hins		2,191	3,320	(1,129)	1,504	2,054	(550)	993	1,531	(539)
CSS-TANF IV-D Retained Hins		100	-	100	100	-	100	100	-	100
Public Assistance Pub Assis-CSBG	Pub Assis-CSBG	61,509	61,474	35	61,509	61,509	-	63,298	63,298	-
Public Assistance Pub Assis-Energy Assis EOC	Pub Assis-Energy Assis EOC	1,500	1,500	-	1,500	1,500	-	10,000	10,000	-
Public Assistance HPAP DOLA Homeless Prevention Act	HPAP DOLA Homeless Prevention Act	20,000	20,000	-	20,000	20,000	-	-	-	-
PA-LEAP Admin Gunn		20,000	20,000	-	20,000	20,000	-	20,000	20,137	(137)
PA-LEAP Benefits Gunn		200,000	200,000	-	200,000	200,000	-	200,000	200,000	-
PA-Aid to Needy Disabled Gunn		28,400	33,000	(4,600)	33,748	36,448	(2,700)	29,200	36,500	(7,300)
PA-Old Age Pension Gunn		147,800	147,800	-	158,767	158,767	-	156,000	156,000	-
PA-Food Assis Benefits Gunn		2,664,000	2,664,000	-	2,663,712	2,663,712	-	2,664,000	2,664,000	-
PA-Food Assis Collection Gunn		-	-	-	2,170	-	2,170	2,200	-	2,200
PA-LEAP Benefits Hins		15,000	15,000	-	15,000	15,000	-	15,000	15,000	-
PA-Aid to Needy Disabled Hins		640	800	(160)	640	800	(160)	640	800	(160)
PA-Old Age Pension Hins		2,000	2,000	-	2,463	2,430	33	3,000	3,000	-
PA-Food Assis Benefits Hins		75,000	75,000	-	75,636	75,636	-	75,000	75,000	-
<b>Totals</b>		<b>6,481,061</b>	<b>6,612,876</b>	<b>(131,815)</b>	<b>6,431,151</b>	<b>6,579,820</b>	<b>(148,669)</b>	<b>6,489,913</b>	<b>6,550,840</b>	<b>(60,927)</b>

Fund Balance Summary	2025 Revised	2025 Projected	2026 Budget
<b>Beginning Fund Balance</b>	<b>556,590</b>	<b>556,590</b>	<b>407,921</b>
<b>Ending Fund Balance</b>	<b>424,775</b>	<b>407,921</b>	<b>346,993</b>
Ending Fund Balance % of Total Expenditures	6.42%	6.20%	5.30%



**PUBLIC HEALTH AGENCY FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	1,793,450	1,903,952	1,948,214
Charges for Services	126,500	139,210	111,900
Contributions	114,464	86,566	130,228
Fines & Forfeitures	-	-	-
Investment Income	-	2,200	-
Interfund Transfers & Other	261,493	365,299	790,662
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 2,295,907</b>	<b>\$ 2,497,227</b>	<b>\$ 2,981,004</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 1,656,683	\$ 1,744,322	\$ 1,851,349
Operations	775,756	826,165	1,129,656
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,432,439</b>	<b>\$ 2,570,487</b>	<b>\$ 2,981,005</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (136,532)</b>	<b>\$ (73,260)</b>	<b>\$ (0)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	73,260	73,260	(0)
<b>Net Fund Balance</b>	<b>(63,272)</b>	<b>(0)</b>	<b>(0)</b>
Ending Fund Balance % of Total Expenditures			0.00%

Includes general fund transfer of \$739,162 Note: The transfer amount was previously \$747,452; this update reflects the addition of an extra grant.  
The 2026 budget also includes health insurance (fringe benefit) adjustments and increased IT fees.

GUNNISON COUNTY, COLORADO  
2026 BUDGET  
PUBLIC HEALTH

Program	Grant Description	2025 Revised Budget			2025 Projected			2026 Budget		
		Revenues	Expenditures	Net Cost (negative) Excess Revenues (positive)	Revenues	Expenditures	Net Cost (negative) Excess Revenues (positive)	Revenues	Expenditures	Net Cost (negative) Excess Revenues (positive)
Program Support		236,493	236,493	-	342,570	239,903	102,667	754,162	283,184	470,978
Community Health Services CTC - Communities That Care	CTC - Communities That Care	254,648	242,345	12,303	254,684	241,881	12,803	220,012	220,012	-
Child & Family Health Women, Infant, Children WIC	Women, Infant, Children WIC	82,930	72,169	10,761	82,930	72,742	10,188	84,250	74,589	9,661
Child & Family Health Immunizations	Immunizations	32,000	32,000	-	29,676	29,676	-	29,744	29,744	-
Child & Family Health IMM COVID Vaccine #3	IMM COVID Vaccine #3	64,469	58,608	5,861	55,168	50,103	5,065	-	-	-
Child & Family Health IMM COVID Vaccine #4	IMM COVID Vaccine #4	57,500	50,000	7,500	55,090	48,132	6,958	-	-	-
Community Health Services PH Workforce Capacity	PH Workforce Capacity	118,500	107,726	10,774	81,985	74,410	7,575	103,542	97,241	6,301
Community Health Services Regional Care Coordinator RC	Regional Care Coordinator RCCO	59,031	59,031	-	59,031	59,031	-	45,905	45,905	-
Community Health Services Emergency Preparedness EP	Emergency Preparedness EPR	46,346	42,365	3,981	44,292	40,245	4,047	32,543	30,248	2,295
Community Health Services West Central Partnership	West Central Partnership	37,829	37,829	-	37,829	37,829	-	38,812	38,812	-
Community Health Services WCPHP - OPHP	WCPHP - OPHP	50,000	45,455	4,545	50,000	45,455	4,545	50,000	45,484	4,516
Community Health Services		205,535	462,799	(257,264)	222,735	527,467	(304,732)	224,978	779,542	(554,564)
Community Health Services Harm Reduction	Harm Reduction	170,372	154,726	15,646	170,372	154,725	15,646	-	-	-
Community Health Services CBCAP	CBCAP	75,000	75,000	-	75,000	75,000	-	75,000	75,000	-
Community Health Services Women's Wellness Conn WW	Women's Wellness Conn WWC	19,878	18,090	1,788	57,049	52,527	4,522	52,076	45,122	6,954
Community Health Services Parents As Teachers	Parents As Teachers	19,301	19,301	-	10,000	10,000	-	10,342	10,342	-
Community Health Services TGYS-Parent Possible	TGYS-Parent Possible	27,245	27,245	-	27,245	27,245	-	29,210	29,210	-
EPR-COVID-19 ELC 2.2	ELC 2.2	41,481	37,710	3,771	22,419	20,349	2,069	-	-	-
Community Leadership Worksite Wellness Tobacco	Worksite Wellness Tobacco	455,000	414,138	40,862	592,000	539,107	52,893	585,673	566,396	19,277
Community Leadership Health Coalition	Health Coalition	35,968	35,968	-	28,630	28,630	-	39,485	39,485	-
Community Leadership CHF - Community Initated Solutions	CHF - Community Initated Solutions	-	-	-	-	-	-	-	-	-
Community Leadership CHF - Community Initated Solutions	Chronic Disease	-	-	-	-	-	-	415,355	382,341	33,014
Consumer Protection		128,000	127,553	447	133,105	133,105	-	101,900	101,900	-
Consumer Protection NEHA-RFFM	NEHA-RFFM	17,500	17,500	-	17,500	17,500	-	20,000	20,000	-
Community Health Services	OGVP-Injury Prevention	10,000	10,000	-	9,346	9,346	-	-	-	-
Community Health Services	Gary Community Ventures	31,750	31,750	-	19,441	19,441	-	51,191	51,191	-
EPR-COVID-19	ELC 2.3	19,131	16,638	2,493	19,131	16,638	2,493	16,823	15,257	1,566
CO Dept of Pub Health (CDPHE)		-	-	-	-	-	-	-	-	-
<b>Totals</b>		<b>2,295,907</b>	<b>2,432,439</b>	<b>(136,532)</b>	<b>2,497,227</b>	<b>2,570,487</b>	<b>(73,260)</b>	<b>2,981,004</b>	<b>2,981,005</b>	<b>(0)</b>

Fund Balance Summary	2025 Revised	2025 Projected	2026 Budget
Beginning Fund Balance	73,260	73,260	0
Ending Fund Balance	(63,272)	0	0
Ending Fund Balance % of Total Expenditures	-2.60%	0.00%	0.00%

**GUNNISON COUNTY  
SUMMARY OF COUNTY RESOURCES**

	2025	2025	2026	Housing		2026
	Revised Budget	Projected	Draft Budget	Authority	RTA	Draft Budget w/o Housing & RTA
<b>REVENUES</b>						
Taxes	\$ 30,249,484	\$ 30,386,062	\$ 30,941,333	\$ -	\$ 6,563,000	\$ 24,378,333
Licenses & Permits	1,461,720	1,712,846	1,508,450	-	-	1,508,450
Intergovernmental & Grants	36,275,861	33,712,333	40,328,597	1,500,000	4,671,032	34,157,565
Charges for Services	8,043,285	7,804,275	8,781,295	1,318,020	123,600	7,339,675
Contributions	595,326	538,560	766,999	-	-	766,999
Fines & Forfeitures	155,775	114,019	115,100	-	2,000	113,100
Investment Income	727,695	4,893,840	7,347,194	6,034,694	100,000	1,212,500
Interfund Transfers & Other	18,686,733	21,202,248	17,376,498	945,500	-	16,430,998
Financing Proceeds	31,381,135	34,779,817	49,276,733	46,962,031	-	2,314,702
<b>Total Revenues</b>	<b>\$ 127,577,014</b>	<b>\$ 135,144,000</b>	<b>\$ 156,442,199</b>	<b>\$ 56,760,245</b>	<b>\$ 11,459,632</b>	<b>\$ 88,222,322</b>
<b>EXPENDITURES</b>						
Personnel	25,727,353	23,552,862	27,289,197	751,184	-	26,538,013
Operations	50,296,504	54,348,737	65,060,708	6,467,287	6,597,961	51,995,461
Capital	65,503,506	59,521,722	69,663,466	48,470,554	5,647,311	15,545,601
<b>Total Expenditures</b>	<b>\$ 141,527,363</b>	<b>\$ 137,423,321</b>	<b>\$ 162,013,371</b>	<b>\$ 55,689,025</b>	<b>\$ 12,245,272</b>	<b>\$ 94,079,075</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (13,950,349)</b>	<b>\$ (2,279,321)</b>	<b>\$ (5,571,173)</b>	<b>\$ 1,071,220</b>	<b>\$ (785,640)</b>	<b>\$ (5,856,753)</b>

Note: does not include GVH (Hospital)

**GUNNISON COUNTY  
SUMMARY - 2026 BUDGET BY TYPE OF FUND  
GOVERNMENTAL FUNDS**

**Special Revenue Funds (Restricted Revenues)**

	General Fund	Road & Bridge	Health & Human Svcs	Sales Tax	Capital Expenditure	Public Health	Conservation Trust	Mosquito Control	Land Preservation	Sage Grouse	Risk Management	Housing Authority	Local Marketing Dist
<b>REVENUES</b>													
Taxes	\$ 14,760,233	\$ 260,000	\$ 461,100	\$ 4,912,000	\$ -	\$ -	\$ -	\$ 75,000	\$ 910,000	\$ -	\$ -	\$ -	\$ 3,000,000
Licenses & Permits	1,461,450	47,000	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental & Grants	2,409,930	13,142,581	6,002,313	-	-	1,948,214	45,000	18,860	-	-	-	1,500,000	-
Charges for Services	1,342,415	20,000	-	-	-	111,900	-	-	-	100,000	-	1,318,020	-
Contributions	485,771	-	1,000	-	150,000	130,228	-	-	-	-	-	-	-
Fines & Forfeitures	92,000	-	-	8,000	-	-	-	-	-	-	-	-	7,000
Investment Income	410,000	130,000	23,000	231,000	-	-	10,000	2,500	60,000	15,000	-	6,034,694	50,000
Interfund Transfers & Other	2,765,748	1,064,200	2,500	-	2,092,000	790,662	-	-	-	-	100,000	945,500	-
Financing Proceeds	-	-	-	-	-	-	-	-	-	-	-	46,962,031	-
<b>Total Revenues</b>	<b>\$ 23,727,547</b>	<b>\$ 14,663,781</b>	<b>\$ 6,489,913</b>	<b>\$ 5,151,000</b>	<b>\$ 2,242,000</b>	<b>\$ 2,981,004</b>	<b>\$ 55,000</b>	<b>\$ 96,360</b>	<b>\$ 970,000</b>	<b>\$ 115,000</b>	<b>\$ 100,000</b>	<b>\$ 56,760,245</b>	<b>\$ 3,057,000</b>
<b>EXPENDITURES</b>													
Personnel	\$ 15,691,356	\$ 3,017,432	\$ 2,312,810	\$ -	\$ -	\$ 1,851,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 751,184	\$ -
Operations	10,887,125	2,656,068	4,238,031	5,476,964	-	1,129,656	55,000	111,415	615,000	112,000	100,600	6,467,287	3,645,269
Capital	-	9,500,000	-	-	2,242,000	-	-	-	-	-	-	48,470,554	-
<b>Total Expenditures</b>	<b>\$ 26,578,481</b>	<b>\$ 15,173,500</b>	<b>\$ 6,550,840</b>	<b>\$ 5,476,964</b>	<b>\$ 2,242,000</b>	<b>\$ 2,981,005</b>	<b>\$ 55,000</b>	<b>\$ 111,415</b>	<b>\$ 615,000</b>	<b>\$ 112,000</b>	<b>\$ 100,600</b>	<b>\$ 55,689,025</b>	<b>\$ 3,645,269</b>
<b>Excess Revenues/ (Expenditures)</b>	<b>\$ (2,850,934)</b>	<b>\$ (509,719)</b>	<b>\$ (60,927)</b>	<b>\$ (325,964)</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (15,055)</b>	<b>\$ 355,000</b>	<b>\$ 3,000</b>	<b>\$ (600)</b>	<b>\$ 1,071,220</b>	<b>\$ (588,269)</b>
Projected Beginning Fund Balance 2026	14,446,017	6,335,811	407,921	5,643,732	206,125	(0)	80,985	23,982	1,724,792	348,072	13,587	(6,073,921)	2,089,156
<b>Projected Ending Fund Balance 2026</b>	<b>\$ 11,595,083</b>	<b>\$ 5,826,092</b>	<b>\$ 346,994</b>	<b>\$ 5,317,768</b>	<b>\$ 206,125</b>	<b>\$ (0)</b>	<b>\$ 80,985</b>	<b>\$ 8,927</b>	<b>\$ 2,079,792</b>	<b>\$ 351,072</b>	<b>\$ 12,987</b>	<b>\$ (5,002,700)</b>	<b>\$ 1,500,887</b>



**GUNNISON COUNTY**  
**SUMMARY - 2025 BUDGET BY TYPE OF FUND**  
**PROPRIETARY & OTHER FUNDS**

	Business-Type Funds					Internal Service Funds			Debt	Fiduciary	Affiliated Unit
	Airport	Sewer	Water	Solid Waste	Mt View	ISF I Fleet	ISF II Technology	ISF III Self Insurance	Debt Service	Public Trust	RTA
<b>REVENUES</b>											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,563,000
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental & Grants	10,111,491	320,175	-	-	159,000	-	-	-	-	-	4,671,032
Charges for Services	2,314,861	1,248,070	478,180	1,520,000	139,000	2,000	250	-	-	63,000	123,600
Contributions	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	6,100	-	-	-	-	-	-	-	-	2,000
Investment Income	10,000	50,000	40,000	90,000	6,000	5,000	-	60,000	20,000	-	100,000
Interfund Transfers & Other	3,400	-	60,592	126,540	-	2,485,500	1,240,573	3,351,469	2,276,814	71,000	-
Financing Proceeds	-	-	-	1,314,702	-	1,000,000	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 12,439,752</b>	<b>\$ 1,624,345</b>	<b>\$ 578,772</b>	<b>\$ 3,051,242</b>	<b>\$ 304,000</b>	<b>\$ 3,492,500</b>	<b>\$ 1,240,823</b>	<b>\$ 3,411,469</b>	<b>\$ 2,296,814</b>	<b>\$ 134,000</b>	<b>\$ 11,459,632</b>
<b>EXPENDITURES</b>											
Personnel	\$ 1,073,752	\$ 93,022	\$ 140,892	\$ 781,373	\$ 42,505	\$ 849,975	\$ 643,416	\$ 25,000	\$ -	\$ 15,130	\$ -
Operations	12,203,181	1,417,213	242,340	768,189	222,708	1,531,776	588,892	3,671,866	2,276,814	45,355	6,597,961
Capital	296,879	512,020	190,000	1,374,702	-	1,430,000	-	-	-	-	5,647,311
<b>Total Expenditures</b>	<b>\$ 13,573,812</b>	<b>\$ 2,022,255</b>	<b>\$ 573,233</b>	<b>\$ 2,924,264</b>	<b>\$ 265,213</b>	<b>\$ 3,811,751</b>	<b>\$ 1,232,309</b>	<b>\$ 3,696,866</b>	<b>\$ 2,276,814</b>	<b>\$ 60,485</b>	<b>\$ 12,245,272</b>
<b>Excess Revenues/ (Expenditures)</b>	<b>\$ (1,134,060)</b>	<b>\$ (397,910)</b>	<b>\$ 5,539</b>	<b>\$ 126,978</b>	<b>\$ 38,787</b>	<b>\$ (319,251)</b>	<b>\$ 8,515</b>	<b>\$ (285,397)</b>	<b>\$ 20,000</b>	<b>\$ 73,515</b>	<b>\$ (785,640)</b>
Projected Beginning Fund Balance 2026	9,246,889	492,022	753,553	2,010,630	182,930	1,571,558	188,643	2,936,155	851,289	(17,612)	5,702,410
Projected Ending Fund Balance 2026	\$ 8,112,829	\$ 94,112	\$ 759,093	\$ 2,137,608	\$ 221,718	\$ 1,252,306	\$ 197,158	\$ 2,650,758	\$ 871,289	\$ 55,903	\$ 4,916,770



**GENERAL FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ 14,598,444	\$ 14,187,000	\$ 14,760,233
Licenses & Permits	1,435,720	1,665,846	1,461,450
Intergovernmental & Grants	3,438,910	2,785,168	2,409,930
Charges for Services	1,295,788	1,334,852	1,342,415
Contributions	440,835	411,967	485,771
Fines & Forfeitures	137,000	89,997	92,000
Investment Income	410,000	430,000	410,000
Interfund Transfers & Other	3,907,413	3,203,227	2,765,748
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 25,664,110</b>	<b>\$ 24,108,057</b>	<b>\$ 23,727,547</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 15,283,971	\$ 13,762,152	\$ 15,691,356
Operations	12,358,692	13,930,182	10,887,125
Capital	2,024,695	1,822,597	-
<b>Total Expenditures</b>	<b>\$ 29,667,358</b>	<b>\$ 29,514,931</b>	<b>\$ 26,578,481</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (4,003,247)</b>	<b>\$ (5,406,873)</b>	<b>\$ (2,850,934)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024*</i>	19,852,890	19,852,890	14,446,017
<b>Net Fund Balance</b>	<b>15,849,643</b>	<b>14,446,017</b>	<b>11,595,083</b>
Ending Fund Balance % of Total Expenditures			43.63%
<i>The BOCC's policy sets a minimum ending fund balance must equal at least 25% of the current year's expenditures.</i>			
<i>The fund balance does not include the \$5 million note receivable from The Housing Authority</i>			





**ROAD & BRIDGE FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ 300,000	\$ 275,000	\$ 260,000
Licenses & Permits	26,000	47,000	47,000
Intergovernmental & Grants	6,189,017	6,552,581	13,142,581
Charges for Services	48,000	79,800	20,000
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	10,000	130,000	130,000
Interfund Transfers & Other	660,550	64,800	1,064,200
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 7,233,567</b>	<b>\$ 7,149,181</b>	<b>\$ 14,663,781</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 2,652,109	\$ 2,377,192	\$ 3,017,432
Operations	3,302,796	2,409,267	2,656,068
Capital	965,000	371,061	9,500,000
<b>Total Expenditures</b>	<b>\$ 6,919,905</b>	<b>\$ 5,157,520</b>	<b>\$ 15,173,500</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 313,662</b>	<b>\$ 1,991,661</b>	<b>\$ (509,719)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	4,344,150	4,344,150	6,335,811
<b>Net Fund Balance</b>	<b>4,657,812</b>	<b>6,335,811</b>	<b>5,826,092</b>
Ending Fund Balance % of Total Expenditures			38.40%

Brush Creek Project in Capital - \$6.879m in grants, \$1m trsr from Sales tax / balance from fund balance

HUTF 2025 year-to-date distributions total \$2,840,633 through September.  
This amount includes \$88,640 in retail delivery fees and a FASTER distribution of \$565,930,  
which is included within the overall HUTF payments.



**HUMAN SERVICES FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ 440,870	\$ 445,335	\$ 461,100
Licenses & Permits	-	-	-
Intergovernmental & Grants	5,991,064	5,922,109	6,002,313
Charges for Services	1,000	200	-
Contributions	40,027	40,027	1,000
Fines & Forfeitures	-	-	-
Investment Income	8,000	21,026	23,000
Interfund Transfers & Other	100	2,454	2,500
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 6,481,061</b>	<b>\$ 6,431,151</b>	<b>\$ 6,489,913</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 2,309,367	\$ 2,202,312	\$ 2,312,810
Operations	4,303,509	4,377,508	4,238,031
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,612,876</b>	<b>\$ 6,579,820</b>	<b>\$ 6,550,840</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (131,815)</b>	<b>\$ (148,669)</b>	<b>\$ (60,927)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	556,590	556,590	407,921
<b>Net Fund Balance</b>	<b>424,775</b>	<b>407,921</b>	<b>346,994</b>
Ending Fund Balance % of Total Expenditures			5.30%





**PUBLIC HEALTH AGENCY FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	1,793,450	1,903,952	1,948,214
Charges for Services	126,500	139,210	111,900
Contributions	114,464	86,566	130,228
Fines & Forfeitures	-	-	-
Investment Income	-	2,200	-
Interfund Transfers & Other	261,493	365,299	790,662
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 2,295,907</b>	<b>\$ 2,497,227</b>	<b>\$ 2,981,004</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 1,656,683	\$ 1,744,322	\$ 1,851,349
Operations	775,756	826,165	1,129,656
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,432,439</b>	<b>\$ 2,570,487</b>	<b>\$ 2,981,005</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (136,532)</b>	<b>\$ (73,260)</b>	<b>\$ (0)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	73,260	73,260	(0)
<b>Net Fund Balance</b>	<b>(63,272)</b>	<b>(0)</b>	<b>(0)</b>
Ending Fund Balance % of Total Expenditures			0.00%

Includes general fund transfer of \$739,162 Note: The transfer amounts was previously \$747,452; this update reflects the addition of an extra grant.



**CAPITAL EXPENDITURES FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	88,445	88,445	-
Charges for Services	-	-	-
Contributions	-	-	150,000
Fines & Forfeitures	-	-	-
Investment Income	-	1,500	-
Interfund Transfers & Other	1,414,000	688,800	2,092,000
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 1,502,445</b>	<b>\$ 778,745</b>	<b>\$ 2,242,000</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ -	\$ -	\$ -
Operations	-	-	-
Capital	2,008,270	672,335	2,242,000
<b>Total Expenditures</b>	<b>\$ 2,008,270</b>	<b>\$ 672,335</b>	<b>\$ 2,242,000</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (505,825)</b>	<b>\$ 106,410</b>	<b>\$ -</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	99,715	99,715	206,125
<b>Net Fund Balance</b>	<b>(406,110)</b>	<b>206,125</b>	<b>206,125</b>
Ending Fund Balance % of Total Expenditures			9.19%

General Fund Capital tracked here with transfer from sales tax fund.



**CONSERVATION TRUST FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	79,000	54,000	45,000
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	3,000	10,000	10,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 82,000</b>	<b>\$ 64,000</b>	<b>\$ 55,000</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ -	\$ -	\$ -
Operations	82,000	64,000	55,000
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 82,000</b>	<b>\$ 64,000</b>	<b>\$ 55,000</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	80,985	80,985	80,985
<b>Net Fund Balance</b>	<b>80,985</b>	<b>80,985</b>	<b>80,985</b>
Ending Fund Balance % of Total Expenditures			147.25%





**SALES TAX FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ 4,460,000	\$ 4,911,540	\$ 4,912,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	7,000	8,000	8,000
Investment Income	60,000	231,352	231,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 4,527,000</b>	<b>\$ 5,150,892</b>	<b>\$ 5,151,000</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ -	\$ -	\$ -
Operations	4,496,033	4,948,915	5,476,964
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,496,033</b>	<b>\$ 4,948,915</b>	<b>\$ 5,476,964</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 30,967</b>	<b>\$ 201,977</b>	<b>\$ (325,964)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	5,441,755	5,441,755	5,643,732
<b>Net Fund Balance</b>	<b>5,472,722</b>	<b>5,643,732</b>	<b>5,317,768</b>
Ending Fund Balance % of Total Expenditures			97.09%

Sales Tax projected conservatively flat over 2025 projection.



**LAND PRESERVATION FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ 650,000	\$ 910,000	\$ 910,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	50,000	67,560	60,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 700,000</b>	<b>\$ 977,560</b>	<b>\$ 970,000</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ -	\$ -	\$ -
Operations	1,386,222	1,391,086	615,000
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,386,222</b>	<b>\$ 1,391,086</b>	<b>\$ 615,000</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (686,222)</b>	<b>\$ (413,526)</b>	<b>\$ 355,000</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	2,138,318	2,138,318	1,724,792
<b>Net Fund Balance</b>	<b>1,452,096</b>	<b>1,724,792</b>	<b>2,079,792</b>
Ending Fund Balance % of Total Expenditures			338.18%





**MOSQUITO CONTROL FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ 74,170	\$ 75,587	\$ 75,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	18,860	18,860	18,860
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	320	2,500	2,500
Interfund Transfers & Other	18,860	18,860	-
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 112,210</b>	<b>\$ 115,807</b>	<b>\$ 96,360</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ -	\$ -	\$ -
Operations	113,160	115,807	111,415
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 113,160</b>	<b>\$ 115,807</b>	<b>\$ 111,415</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (950)</b>	<b>\$ -</b>	<b>\$ (15,055)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	23,982	23,982	23,982
<b>Net Fund Balance</b>	<b>23,032</b>	<b>23,982</b>	<b>8,927</b>
Ending Fund Balance % of Total Expenditures			8.01%





**SAGE GROUSE TRUST FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	76,710	76,710	100,000
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	10,000	15,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 76,710</b>	<b>\$ 86,710</b>	<b>\$ 115,000</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ -	\$ -	\$ -
Operations	127,000	127,031	112,000
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 127,000</b>	<b>\$ 127,031</b>	<b>\$ 112,000</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (50,290)</b>	<b>\$ (40,321)</b>	<b>\$ 3,000</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	388,393	388,393	348,072
<b>Net Fund Balance</b>	<b>338,103</b>	<b>348,072</b>	<b>351,072</b>
Ending Fund Balance % of Total Expenditures			313.46%





## GUNNISON COUNTY HOUSING AUTHORITY FUND

### Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	13,071,791	13,071,791	1,500,000
Charges for Services	924,190	560,978	1,318,020
Contributions	-	-	-
Fines & Forfeitures	-	400	-
Investment Income	700	3,443,534	6,034,694
Interfund Transfers & Other	3,245,500	5,300,789	945,500
Financing Proceeds	29,881,135	34,779,817	46,962,031
<b>Total Revenues</b>	<b>\$ 47,123,316</b>	<b>\$ 57,157,310</b>	<b>\$ 56,760,245</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 108,040	\$ 107,930	\$ 751,184
Operations	265,052	4,022,033	6,467,287
Capital	49,587,508	49,021,623	48,470,554
<b>Total Expenditures</b>	<b>\$ 49,960,600</b>	<b>\$ 53,151,586</b>	<b>\$ 55,689,025</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (2,837,284)</b>	<b>\$ 4,005,724</b>	<b>\$ 1,071,220</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	(10,079,645)	(10,079,645)	(6,073,921)
<b>Net Fund Balance w/o NP</b>	<b>(12,916,929)</b>	<b>(6,073,921)</b>	<b>(5,002,700)</b>
Ending Fund Balance % of Total Expenditures			-8.98%
<i>Fund balance includes a \$5 million liability representing a note payable to the Gunnison County General Fund.</i>			

2024 Audited Fund balance includes \$5m Note Payable to General Fund, a \$2.5m transfer from general fund made in the wrong direction corrected in 2025 projection and \$1.4m accrual reversed in 2025.

2026 budget includes Property Management Revenue / Previous IGA /New staffing for GCHA \$250k Transfer from LMD



**RISK MANAGEMENT FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	100,000	100,000	100,000
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ -	\$ -	\$ -
Operations	100,600	100,600	100,600
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 100,600</b>	<b>\$ 100,600</b>	<b>\$ 100,600</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (600)</b>	<b>\$ (600)</b>	<b>\$ (600)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	14,187	14,187	13,587
<b>Net Fund Balance</b>	<b>13,587</b>	<b>13,587</b>	<b>12,987</b>
Ending Fund Balance % of Total Expenditures			12.91%





**MARKETING DISTRICT FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ 3,400,000	\$ 3,200,000	\$ 3,000,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	6,500	7,000	7,000
Investment Income	20,000	50,000	50,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 3,426,500</b>	<b>\$ 3,257,000</b>	<b>\$ 3,057,000</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ -	\$ -	\$ -
Operations	4,019,479	3,516,965	3,645,269
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,019,479</b>	<b>\$ 3,516,965</b>	<b>\$ 3,645,269</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (592,979)</b>	<b>\$ (259,965)</b>	<b>\$ (588,269)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	2,349,121	2,349,121	2,089,156
<b>Net Fund Balance</b>	<b>1,756,142</b>	<b>2,089,156</b>	<b>1,500,887</b>
Ending Fund Balance % of Total Expenditures			41.17%

<p>\$3.125m TAPP          \$100k for Childcare          \$75k to Comm Dev for Stewardship Coordinator          \$250k for Housing</p>
---



**TRANSPORTATION AUTHORITY (RTA) FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ 6,326,000	\$ 6,381,600	\$ 6,563,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	2,883,108	467,008	4,671,032
Charges for Services	97,000	118,400	123,600
Contributions	-	-	-
Fines & Forfeitures	2,000	2,100	2,000
Investment Income	80,000	155,000	100,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 9,388,108</b>	<b>\$ 7,124,108</b>	<b>\$ 11,459,632</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ -	\$ -	\$ -
Operations	6,302,382	6,060,024	6,597,961
Capital	3,675,500	994,543	5,647,311
<b>Total Expenditures</b>	<b>\$ 9,977,882</b>	<b>\$ 7,054,567</b>	<b>\$ 12,245,272</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (589,774)</b>	<b>\$ 69,541</b>	<b>\$ (785,640)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	5,632,869	5,632,869	5,702,410
<b>Net Fund Balance</b>	<b>5,043,095</b>	<b>5,702,410</b>	<b>4,916,770</b>
Ending Fund Balance % of Total Expenditures			40.15%





**PUBLIC TRUSTEE FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	63,000	63,000	63,000
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	51,698	51,698	71,000
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 114,698</b>	<b>\$ 114,698</b>	<b>\$ 134,000</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 73,789	\$ 73,789	\$ 15,130
Operations	40,850	39,852	45,355
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 114,639</b>	<b>\$ 113,641</b>	<b>\$ 60,485</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 59</b>	<b>\$ 1,057</b>	<b>\$ 73,515</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	(18,669)	(18,669)	(17,612)
<b>Net Fund Balance</b>	<b>(18,610)</b>	<b>(17,612)</b>	<b>55,903</b>
Ending Fund Balance % of Total Expenditures			92.42%





**DEBT SERVICE FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	10,000	25,000	20,000
Interfund Transfers & Other	2,390,774	3,393,802	2,276,814
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 2,400,774</b>	<b>\$ 3,418,802</b>	<b>\$ 2,296,814</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ -	\$ -	\$ -
Operations	3,459,086	3,393,802	2,276,814
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,459,086</b>	<b>\$ 3,393,802</b>	<b>\$ 2,276,814</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (1,058,312)</b>	<b>\$ 25,000</b>	<b>\$ 20,000</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	826,289	826,289	851,289
<b>Net Fund Balance</b>	<b>(232,023)</b>	<b>851,289</b>	<b>871,289</b>
Ending Fund Balance % of Total Expenditures			38.27%





**AIRPORT OPERATIONS FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	2,451,216	2,703,419	10,111,491
Charges for Services	2,035,026	2,209,546	2,314,861
Contributions	-	-	-
Fines & Forfeitures	-	422	-
Investment Income	10,000	50,000	10,000
Interfund Transfers & Other	5,793	7,201	3,400
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 4,502,035</b>	<b>\$ 4,970,588</b>	<b>\$ 12,439,752</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 1,047,362	\$ 841,155	\$ 1,073,752
Operations	1,294,006	1,556,903	12,203,181
Capital	2,483,304	2,480,304	296,879
<b>Total Expenditures</b>	<b>\$ 4,824,672</b>	<b>\$ 4,878,362</b>	<b>\$ 13,573,812</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (322,637)</b>	<b>\$ 92,225</b>	<b>\$ (1,134,060)</b>

**Available Resources Summary**

<i>Per Audit Report - Dec 31, 2024</i>	9,154,664	9,154,664	9,246,889
<b>Ending Available Resources</b>	<b>8,832,027</b>	<b>9,246,889</b>	<b>8,112,829</b>
Ending Fund Balance % of Total Expenditures			59.77%
Unreserved Available Resources	8,091,523	8,506,385	7,372,325
Reserved: Passenger Facility Charges	636,796	636,796	636,796
Reserved: Customer Facility Charges	103,708	103,708	103,708
	<b>8,832,027</b>	<b>9,246,889</b>	<b>8,112,829</b>

Airport Masterplan - \$1,441,733 / DOT BILs: \$1,369,646 / CDOT: \$36,043 / Local: \$36,044  
 GA Ramp Reconstruction Schedules II & III - \$8,783,872  
 FAA 2025 Entitlements: \$1,300,000 / FAA 2026 Entitlements: \$1,300,000 /  
 FAA Discretionary: \$5,000,000 / CDOT: \$200,000 / Local: \$983,872 (of this \$208,333 is  
 PFC reimbursable for Sch.II only)



**SEWER FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	320,175
Charges for Services	1,233,381	1,221,489	1,248,070
Contributions	-	-	-
Fines & Forfeitures	2,775	6,100	6,100
Investment Income	75	50,000	50,000
Interfund Transfers & Other	500	-	-
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 1,236,731</b>	<b>\$ 1,277,589</b>	<b>\$ 1,624,345</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 91,104	\$ 68,683	\$ 93,022
Operations	1,269,383	1,273,254	1,417,213
Capital	179,000	149,000	512,020
<b>Total Expenditures</b>	<b>\$ 1,539,487</b>	<b>\$ 1,490,937</b>	<b>\$ 2,022,255</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (302,756)</b>	<b>\$ (213,348)</b>	<b>\$ (397,910)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	705,370	705,370	492,022
<b>Net Fund Balance</b>	<b>402,614</b>	<b>492,022</b>	<b>94,112</b>
Ending Fund Balance % of Total Expenditures			4.65%





**WATER FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	88,000	-	-
Charges for Services	463,990	464,990	478,180
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	40,000	40,000
Interfund Transfers & Other	225,000	45,038	60,592
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 776,990</b>	<b>\$ 550,028</b>	<b>\$ 578,772</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 138,671	\$ 139,325	\$ 140,892
Operations	244,346	259,879	242,340
Capital	246,000	246,000	190,000
<b>Total Expenditures</b>	<b>\$ 629,017</b>	<b>\$ 645,204</b>	<b>\$ 573,233</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 147,973</b>	<b>\$ (95,176)</b>	<b>\$ 5,539</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	848,729	848,729	753,553
<b>Net Fund Balance</b>	<b>996,702</b>	<b>753,553</b>	<b>759,093</b>
Ending Fund Balance % of Total Expenditures			132.42%





**SOLID WASTE FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	45,000	-	-
Charges for Services	1,564,350	1,391,000	1,520,000
Contributions	-	-	-
Fines & Forfeitures	500	-	-
Investment Income	45,600	90,000	90,000
Interfund Transfers & Other	121,510	127,800	126,540
Financing Proceeds	-	-	1,314,702
<b>Total Revenues</b>	<b>\$ 1,776,960</b>	<b>\$ 1,608,800</b>	<b>\$ 3,051,242</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 804,988	\$ 742,735	\$ 781,373
Operations	895,133	735,639	768,189
Capital	1,600,000	1,602,000	1,374,702
<b>Total Expenditures</b>	<b>\$ 3,300,121</b>	<b>\$ 3,080,374</b>	<b>\$ 2,924,264</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (1,523,161)</b>	<b>\$ (1,471,574)</b>	<b>\$ 126,978</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	3,482,203	3,482,203	2,010,630
<b>Net Fund Balance</b>	<b>1,959,042</b>	<b>2,010,630</b>	<b>2,137,608</b>
Ending Fund Balance % of Total Expenditures			73.10%





**SENIOR HOUSING (MOUNTAIN VIEW) FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	138,000	145,000	159,000
Charges for Services	113,600	139,000	139,000
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	6,000	6,000
Interfund Transfers & Other	21,000	-	-
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 272,600</b>	<b>\$ 290,000</b>	<b>\$ 304,000</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 13,448	\$ 13,448	\$ 42,505
Operations	205,868	240,466	222,708
Capital	354,364	59,116	-
<b>Total Expenditures</b>	<b>\$ 573,680</b>	<b>\$ 313,030</b>	<b>\$ 265,213</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (301,080)</b>	<b>\$ (23,030)</b>	<b>\$ 38,787</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	205,961	205,961	182,930
<b>Net Fund Balance</b>	<b>(95,119)</b>	<b>182,930</b>	<b>221,718</b>
Ending Fund Balance % of Total Expenditures			83.60%





**ISF I - FLEET FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	750	5,000	2,000
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	20,000	3,000	5,000
Interfund Transfers & Other	2,767,500	3,074,308	2,485,500
Financing Proceeds	1,500,000	-	1,000,000
<b>Total Revenues</b>	<b>\$ 4,288,250</b>	<b>\$ 3,082,308</b>	<b>\$ 3,492,500</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 848,467	\$ 869,379	\$ 849,975
Operations	1,851,592	1,405,115	1,531,776
Capital	2,279,865	2,003,143	1,430,000
<b>Total Expenditures</b>	<b>\$ 4,979,924</b>	<b>\$ 4,277,637</b>	<b>\$ 3,811,751</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (691,674)</b>	<b>\$ (1,195,329)</b>	<b>\$ (319,251)</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	2,766,887	2,766,887	1,571,558
<b>Net Fund Balance</b>	<b>2,075,213</b>	<b>1,571,558</b>	<b>1,252,306</b>
Ending Fund Balance % of Total Expenditures			32.85%





**ISF II - TECHNOLOGY FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	100	250
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	168	-
Interfund Transfers & Other	916,042	1,406,702	1,240,573
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 916,042</b>	<b>\$ 1,406,970</b>	<b>\$ 1,240,823</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ 699,354	\$ 585,440	\$ 643,416
Operations	675,200	656,152	588,892
Capital	100,000	100,000	-
<b>Total Expenditures</b>	<b>\$ 1,474,554</b>	<b>\$ 1,341,593</b>	<b>\$ 1,232,309</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (558,512)</b>	<b>\$ 65,377</b>	<b>\$ 8,515</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	123,266	123,266	188,643
<b>Net Fund Balance</b>	<b>(435,246)</b>	<b>188,643</b>	<b>197,158</b>
Ending Fund Balance % of Total Expenditures			16.00%

2026 Projected revenue increased from first draft as a result of the reallocation of department expenses to organization.



**ISF III - HEALTH INSURANCE FUND**  
Summary of Fund Resources

	2025 Revised Budget	2025 Projected	2026 Draft Budget
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	75,000	60,000
Interfund Transfers & Other	2,579,000	3,351,469	4,652,146
Financing Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$ 2,579,000</b>	<b>\$ 3,426,469</b>	<b>\$ 4,712,146</b>
<b><u>EXPENDITURES</u></b>			
Personnel	\$ -	\$ 25,000	\$ 25,000
Operations	2,728,360	2,898,092	4,216,061
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,728,360</b>	<b>\$ 2,923,092</b>	<b>\$ 4,241,061</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ (149,360)</b>	<b>\$ 503,377</b>	<b>\$ 471,085</b>
<b><u>Available Fund Balance</u></b>			
<i>Per Audit Report - Dec 31, 2024</i>	2,432,778	2,432,778	2,936,155
<b>Net Fund Balance</b>	<b>2,283,418</b>	<b>2,936,155</b>	<b>3,407,240</b>
Ending Fund Balance % of Total Expenditures			80.34%

Health insurance projections increased 25%  
 Premiums were adjusted to match actuary recommendations  
 Employer contributions were adjusted to cover 87% of all employee premiums and 70% of all dependent premiums for all plans  
 Employees realized slight increase in premiums on employee only plans and decrease in premiums on family plans  
 Projections based on current enrollment result in a healthy reserve fund balance  
 Budgeted projections include family coverage for vacancies to offset budgeted health insurance expense, resulting in a higher fund balance; may not be realized as dependent on hiring.